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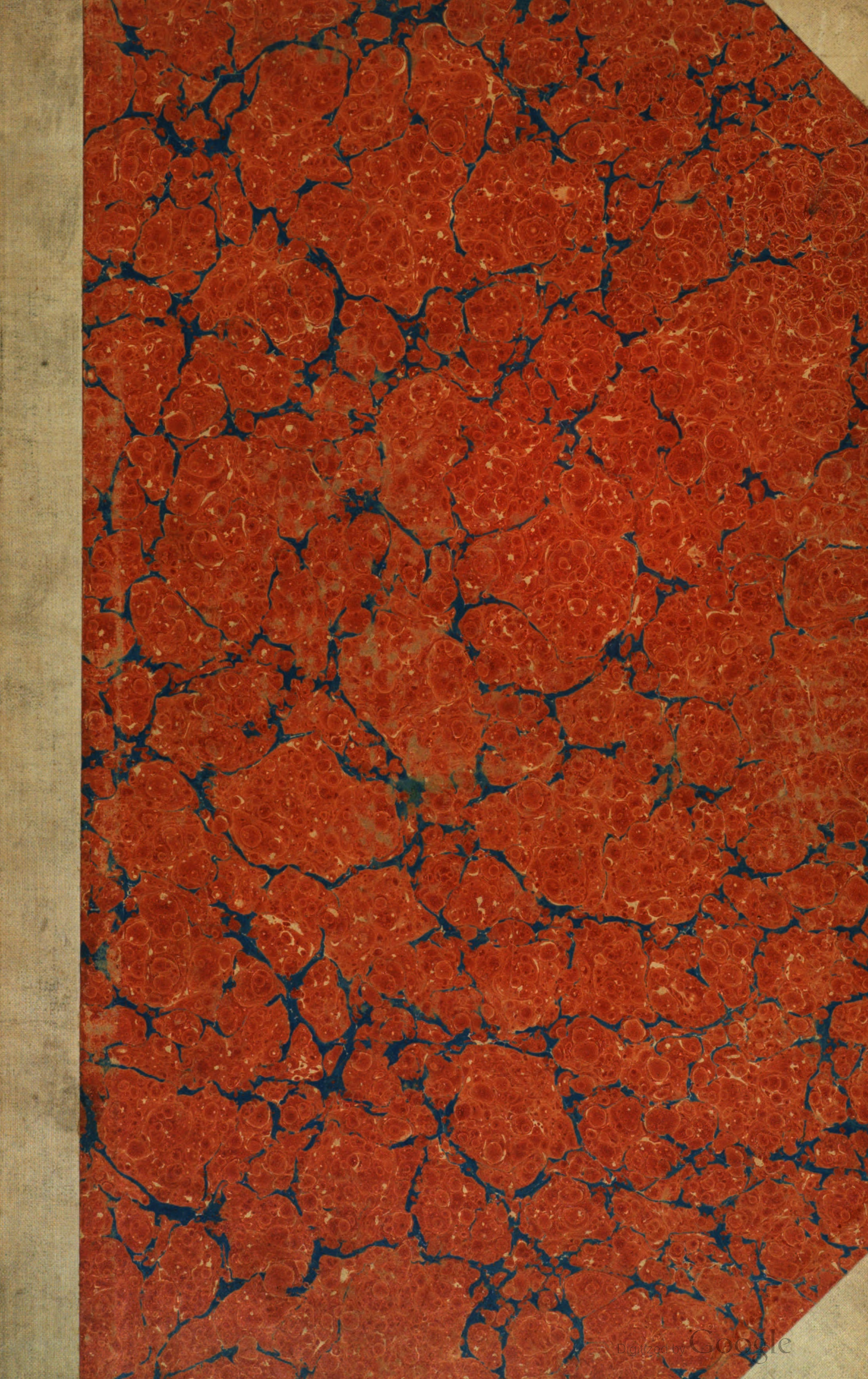
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**ACCOUNTS AND PAPERS:**

**SIXTY-THREE VOLUMES.**

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—(7.)—

**CIVIL SERVICES AND REVENUE  
DEPARTMENTS—*continued.***

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**CIVIL SERVICE APPROPRIATION ACCOUNTS.**

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Session 1.—7 *February* 1899 — 9 *August* 1899.

Session 2.—17 *October* 1899 — 27 *October* 1899.

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2  
**VOL. LVII.**

1899.





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#### CIVIL SERVICES AND REVENUE DEPARTMENTS—*continued*.

##### Appropriation Accounts, 1897–98 :

- ✓ 44. Appropriation Accounts of the Sums granted by Parliament for Civil Services, Classes I. to VII., and the Revenue Departments (including the Post Office, Packet, and Telegraph Services), for the Year ended 31st of March 1898; with the Reports of the Comptroller and Auditor General thereon; and certain Reports upon Store Accounts. p. 1

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- ✓ 133. Treasury Minute, dated 27th March 1899, adding to Schedule B. of the Exchequer and Audit Departments Act, 1866, the Appropriation Accounts of the Grants for the three Revenue Departments, viz., the Post Office (including the Telegraph and Packet Services), the Board of Customs, and the Board of Inland Revenue, and directing a detailed test Examination of such Accounts under the same Act. 603

THE UNIVERSITY OF CHICAGO

1901

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1901



CIVIL SERVICES AND REVENUE DEPARTMENTS.

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APPROPRIATION ACCOUNTS,  
1897-98.

---

APPROPRIATION ACCOUNTS of the SUMS granted by PARLIAMENT for CIVIL SERVICES, Classes I. to VII., the REVENUE DEPARTMENTS (including the Post Office Packet and Telegraph Services), for the Year ended 31st of March 1898 ; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon ;  
and  
Certain REPORTS upon STORE ACCOUNTS.

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(PRESENTED PURSUANT TO ACT 29 & 30 VICT. c. 39, s. 22.)

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*Ordered, by The House of Commons, to be Printed,*  
*13 February 1899.*

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1899

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# GENERAL REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Amount granted by Parliament for the year 1897-98 has been incurred under the following Vote:—

Class II., Vote 20, Public Record Office (page 192) - - - 1*l.* 5*s.* 1*d.*

For this excess a Vote of Parliament will be required.

2. For the reasons stated in the respective Reports, the following sums are not admitted as proper charges against the Grants mentioned, viz. :—

Class II., Vote 39, Valuation and Boundary Survey, Ireland (page 243) 2*l.* 2*s.*

Class VII., Vote 10, Land Tax Redemption (page 521) - - - 466*l.* 6*s.*

3. In order to carry out the recommendation contained in the 19th paragraph of the Second Report of the Committee of Public Accounts of 1897 as regards the exercise of a dispensing power, involving the abandonment of claims on account of revenue, the Treasury in their Minute of 31st December 1897 directed that the Customs and Inland Revenue Departments should keep a record or schedule of every case involving a loss of 50*l.* or more in which they had seen fit, or felt compelled for good reason, to refrain from enforcing the law; and that a copy of such record should be annually furnished to the Comptroller and Auditor General.

The Board of Customs have accordingly furnished my Department, as regards the year 1897-98, with a certified "Nil" Return, but the Board of Inland Revenue, in reply to a letter upon this subject, have explained that the Treasury Minute did not reach the Department until the 19th January 1898, and that it was not practicable to keep a record of cases which occurred prior to the present financial year 1898-99.

4. In view of the increase of work which has devolved upon my Department in consequence of the large growth in the Accounts of many of the public Departments, and of additions which have been made of late years in the shape of new Accounts rendered for audit under various special Statutes and otherwise, I have thought it right to suggest to the Treasury the propriety of adding the Accounts of the three Revenue Departments to Schedule B of the Exchequer and Audit Departments Act, 1866, and thus placing them on the same footing, as regards audit, as the Accounts of the Army and Navy. The matter is fully stated in the correspondence appended.

It will be seen that the Treasury are quite willing to act upon my suggestion, subject to its being first brought under the notice of the Public Accounts Committee.

*Richd. Mills.*

Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
16 January 1899.

## CORRESPONDENCE referred to in the foregoing Report.

(A.)

694.

Sir,

Exchequer and Audit Department,  
21 November 1898.

I AM directed by the Comptroller and Auditor General to state that he is desirous of bringing under the consideration of the Lords Commissioners of Her Majesty's Treasury the apparent desirability of adding the Accounts of the three Revenue Departments to Schedule B of the Exchequer and Audit Departments Act, 1866.

The idea which the Comptroller and Auditor General has reason to think was entertained at the time the Act was passed, was, that a considerable difference might properly be made in the extent of the details of examination to be given by the Comptroller and Auditor General on behalf of Parliament to the Accounts of Departments which have, and those which have not, separate and distinct account branches of their own. Hence the distinction indicated by the respective provisions of the 29th and 30th Sections of the Act.

It is, however, noticeable that, in the 32 years which have passed since the Act came into operation, no additions whatever have been made to Schedule B, although such additions were clearly contemplated, as will be seen by reference to the Schedule itself.

1769.

b

As the result, the Accounts of the Army and Navy are, at the present time, the only Accounts examined in this Department under the provisions of the 29th Section.

The large growth in many of the Accounts in recent years, notably in those of the Post Office, English, Scotch and Irish Education Departments, and in the Science and Art Department and others which might be named, and the additions which have been made even in the last three years to the work of the office by the audit of new Accounts under various special statutes and otherwise, have brought this point forcibly home to the Comptroller and Auditor General, in view of the arrangements necessary for the performance of the additional work. Although, if it continues to increase, it may at no distant date be found absolutely necessary to ask for some increase in the numbers of the lower rank of the establishment, I am to state that the Comptroller and Auditor General is unwilling to admit the present necessity for any addition. He is engaged upon a careful inquiry into the work of the office and its distribution, with a view of effecting economies wherever they may be found to be possible; and I am to add that he is inclined to think that a saving of labour may be made by a diminution of work upon Accounts in which, owing to the excellent manner in which they are rendered, an examination in full detail has now, in his opinion, become unnecessary.

It is with the same object that he has directed me to bring under their Lordships' notice the suggestion submitted at the commencement of this letter for adding the Accounts of the three Revenue Departments to Schedule B of the Exchequer and Audit Departments Act.

The Secretary, Treasury.

I have, &c.  
(signed) *F. Phillips.*

(B.)

(17,463-98.)

Sir,

Treasury Chambers, 4 January 1899.

I AM directed to inform you that the Lords Commissioners of Her Majesty's Treasury have carefully considered your letter of the 21st November last, in which you suggest that the Accounts of the three Revenue Departments should be added to Schedule B of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39).

My Lords believe that you are quite correct in attributing to that Act an intention to apply a less detailed examination to the accounts of large departments which have separate and distinct account branches of their own, than to the accounts of smaller departments, in which it is not possible to organise spending and examining branches of any practical independence. Indeed, in order to avoid duplication of work and obviate exorbitant expense, the Act practically provided two classes of audit :-

I. In the case of the Accounts of the Civil and Revenue Departments, the Comptroller and Auditor General was to ascertain that the charges against the Votes were supported by vouchers or proofs of payment; that the moneys expended had been applied to the purposes for which Parliament had voted them; and, when required to do so by the Treasury, that the payments had been made in accordance with Treasury authority. He was also to test the accuracy of the castings and computations of the several items of the vouchers themselves.

II. In the case of the Army and Navy Accounts, the 29th Section of the Act, read in conjunction with Schedule B, authorised a less minute examination. Though expected to see that Parliament had provided money, and that it had been applied to the purposes for which it was granted, the Comptroller and Auditor General might, if satisfied that the Accounts and vouchers had been duly examined, certified as correct, and passed by the departmental officers, admit the Accounts as evidence of payment, provided that the Treasury did not prescribe a more detailed examination.

Moreover the Treasury might, by minute laid before the House of Commons, direct the accounts of any other services to be inserted in Schedule B, and thus relegated to the second class of audit; such Minute not to take effect "until it shall have lain before the House of Commons thirty days, unless it shall have been previously approved by a resolution of the House."

My Lords bear in mind that, since the Act was passed, the audit of the Army and Navy Accounts has been extended in accordance with the discretionary power vested in the Treasury; and that, in pursuance of the Treasury Minute of the 20th March 1876, which was approved by the Committee of Public Accounts, a "test" audit in detail has been applied to Naval and Military Accounts, whereby within a given number of years the Accounts of each Army and Navy Vote are practically subjected to as complete an audit as are the other public Accounts.

But no advantage has ever been taken of the other discretionary power conferred upon the Treasury, whereby the second class of audit can be applied to other accounts than those of the Army and Navy.

You now suggest that this may be done with respect to the Accounts of the three Revenue Departments. You believe that the audit of these Accounts in full detail may be dispensed with or modified without any risk; and you consider that the labour thus saved may possibly enable you to cope with the considerable growth of work in your Department, for which otherwise immediate additions to your establishment would be necessary.

Having regard to these considerations, my Lords are quite willing that your suggestion should be acted upon, provided that there is an effective "test" examination of the Accounts of these Departments. But, as any additions to Schedule B of the Act require the approval or tacit assent of the House of Commons, their Lordships think that that House would naturally wish that the question should be brought before their Committee of Public Accounts. Accordingly, they will be glad if you will next Session submit the matter to the Committee by laying the correspondence before them in such manner as you may think best.

The Comptroller and Auditor General.

I have, &c.  
(signed) *E. W. Hamilton.*









**CIVIL SERVICE ACCOUNTS,  
1897-98.**

**C L A S S I.**

**PUBLIC WORKS AND BUILDINGS.**

**REPORTS of the Comptroller and Auditor General on the APPROPRIATION  
ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE  
ESTIMATES, CLASS I., for the Year ended the 31st of March 1898;  
prepared and submitted for the Information of the House of Commons,  
in pursuance of the 22nd and 32nd Sections of the Act 29 & 30  
Vict. c. 39.**

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## CLASS I.

## PUBLIC WORKS AND BUILDINGS.

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## VOTE 1.

## ROYAL PALACES AND MARLBOROUGH HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of ROYAL PALACES and MARLBOROUGH HOUSE, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>ROYAL PALACES :</b>				
A.—Salaries, Wages, and Allowances - -	£. s. d. 2,220 - -	£. s. d. 2,247 - 5	£. s. d. —	£. s. d. 27 - 5
B.—Clothing - - - - -	120 - -	97 1 5	22 18 7	—
C.—Police - - - - -	1,570 - -	1,492 7 11	77 12 1	—
D.—New Works, Alterations, and Additions -	1,930 - -	3,282 19 1	—	1,352 19 1
E.—Maintenance and Repairs - - -	22,400 - -	20,420 13 8	1,979 6 4	—
F.—Furniture - - - - -	1,300 - -	1,345 5 10	—	45 5 10
G.—Fuel, Light, Water, and Household Articles	3,470 - -	3,768 12 4	—	298 12 4
H.—Rents, Insurance, Tithe Rent-Charges, &c.	180 - -	211 10 8	—	31 10 8
TOTAL for ROYAL PALACES - - £.	33,190 - -	32,865 11 4	2,079 17 -	1,755 8 4
<b>MARLBOROUGH HOUSE :</b>				
I.—New Works, Alterations, and Additions -	300 - -	294 9 6	5 10 6	—
J.—Maintenance and Repairs - - -	1,600 - -	1,850 3 3	—	250 3 3
K.—Water - - - - -	10 - -	11 3 -	—	1 3 -
TOTAL for MARLBOROUGH HOUSE - £.	1,910 - -	2,155 15 9	5 10 6	251 6 3
GROSS TOTAL - - - £.	35,100 - -	35,021 7 1	2,085 7 6	2,006 14 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 78 12 11	
			Surplus of Appropriations in Aid Realised.	
			£. 173 2 9	
			Total Surplus to be Surrendered.	
			£. 251 15 8	
<i>Deduct,—</i>				
L.—Appropriations in Aid - - - -	Estimated. 1,100 - -	Realised. 1,273 2 9		
NET TOTAL - - - £.	34,000 - -	33,748 4 4		

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The charge for substitutes in cases of illness was greater than had been expected.  
 B.—Provision was made for uniforms which in consequence of a change in the arrangements were not required.  
 C.—Casual variation.  
 D.—See Statement of New Works.  
 E.—Savings were effected in carrying out certain works provided for, and some services were postponed in view of the special Expenditure under Sub-head D. at Kensington Palace.  
 F.—Casual variation.  
 G.—The cost of fuel and labour at the waterworks at Windsor was in excess of the Estimate, owing to additional pumping being required.  
 H.—Feu duty became payable on property recently acquired at Holyrood, and the provision in other respects was inadequate. A larger sum is taken in 1898-99.  
 I.—See Statement of New Works.  
 J.—See Explanation Appropriation Account 1896-97. The works postponed in that year were carried out in 1897-98.  
 K.—Casual variation.  
 L.—Receipts for admission to Holyrood Palace were more than had been anticipated.

The Surplus of 3,353*l.* 9*s.* shown on the Account of the Vote "Royal Palaces and Marlborough House," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c.,  
28 November 1898.

Reginald B. Brett,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	ROYAL PALACES.				
	Buckingham Palace :	£.	£. s. d.	£. s. d.	£. s. d.
D 1	To provide additional means of carrying off rain water to prevent flooding of basement	120	90 1 5	29 18 7	—
	Royal Mews, Pimlico :				
D 2	To extend coach-shed in back mews - - -	300	—	300 - -	—
D 2A	To enlarge accommodation provided for married men and their families.	-	188 11 9	—	188 11 9
D 2B	Laying and fixing basins to mangers - - -	-	213 6 8	—	213 6 8
	Hampton Court Palace :				
D 5B	Trophy Gate Entrance, surrender of land -	-	200 - -	—	200 - -
	Kensington Palace :				
D 3	To extend the fire mains and provide hydrants.	150	206 13 10	—	56 13 10
D 4	To alter and improve heating arrangements of chapel.	200	167 16 8	32 3 4	—
D 4A	Restoration of State Rooms - - -	-	1,041 4 -	—	1,041 4 -
	Windsor Castle :				
D 5A	Military Knights' Quarters, laying on gas -	-	70 - -	—	70 - -
D 1 96-7	To provide new Pumping Power and Main to Castle for improving the Water Supply	-	120 15 3	—	120 15 3
D 5	Minor Works - - - - -	1,160	984 9 6	175 10 6	—
	£.	1,930	3,282 19 1	537 12 5	1,890 11 6
	MARLBOROUGH HOUSE.				
			Net Excess - -	£. 1,352. 19. 1.	
I 6	For improvements to the luggage lift -	200	240 19 6	—	40 19 6
I 7	Minor Works - - - - -	100	53 10 -	46 10 -	—
	£.	300	294 9 6	46 10 -	40 19 6
			Net Saving - -	£. 5. 10. 6.	

Her Majesty's Office of Works, &c.,  
29 November 1898.

CLASS I.—continued.

VOTE I.—ROYAL PALACES AND MARLBOROUGH HOUSE—continued.

FOR NEW WORKS, &c., 1897-98.

OBSERVATIONS.									
-	-	-	-	-	-	-	-	-	A saving was effected in carrying out this service.
-	-	-	-	-	-	-	-	-	This service was postponed.
-	-	-	-	-	-	-	-	-	Having regard to the urgent representations of the Physician, Surgeon, and Surgeon Apothecary of Her Majesty's Household this work was commenced in 1897-98. Provision for further expenditure is made in the Estimate for 1898-99.
-	-	-	-	-	-	-	-	-	The old system of watering the horses presented many disadvantages, and by laying on the water a much-needed improvement has been effected.
-	-	-	-	-	-	-	-	-	In connection with a re-arrangement of the Barracks of Hampton Court on the part of the War Department, with a view to improve the public approach to the Palace, it became necessary for the Board to acquire a slip of ground held by a private lessee. A sum of 200 <i>l.</i> was paid for the immediate determination of the tenancy.
-	-	-	-	-	-	-	-	-	By an oversight the amount required for this service was inserted in the Estimate at 150 <i>l.</i> It should have been 200 <i>l.</i> See next item.
-	-	-	-	-	-	-	-	-	See last item.
-	-	-	-	-	-	-	-	-	The amount in the Estimate for this service should have been 150 <i>l.</i> , and not 200 <i>l.</i> , the figures against the two items having been transposed.
-	-	-	-	-	-	-	-	-	Her Majesty having decided that the State Rooms at Kensington Palace which had been closed since 1760 should be opened to the public, steps were taken to put them into proper repair, and to restore them as nearly as possible to their former condition. In the Estimate for 1898-99 provision is made for further expenditure on account of this service.
-	-	-	-	-	-	-	-	-	This is a work of necessity in the interests of the Castle to avoid as far as possible the use of lamps. Only the cost of the structural works falls upon public funds.
Total Expenditure, 6,008 <i>l.</i> 19 <i>s.</i> 3 <i>d.</i>						-	-	-	The total excess is due to the difficulties met with in sinking the pump pits, in underpinning the engine house, and in enlarging the capacity of the new well. The works had to be carried out during the very wet autumn and winter of 1896-97, and this involved delay as well as additional expense.
-	-	-	-	-	-	-	-	-	Expenditure under this head is necessarily uncertain.
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	The cage was larger than had been originally intended, and so caused extra work in altering the top bearings for the machinery as well as the gas and hot water services in the shaft.
-	-	-	-	-	-	-	-	-	Expenditure under this head is necessarily uncertain.

Reginald B. Brett,  
Accounting Officer.

CLASS I.—*continued.*

## VOTE 1.

## ROYAL PALACES AND MARLBOROUGH HOUSE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., D. F., G., H., J. and K.
- New Works.** 2. The Statement of Expenditure for "New Works" appended to the Account shows various savings and excesses, with observations thereon. Expenditure has taken place on certain works for which there was no provision in the Estimates. In each case the expenditure was sanctioned by the Treasury.
- Kensington Palace.** The expenditure in 1897-98 on the restoration of the State Rooms in Kensington Palace has, it is explained, been met by postponement of certain services provided for under Sub-Head E., and the Supplementary Estimate contemplated by the Treasury when giving authority to proceed with the restoration was, consequently, not submitted to Parliament.
- Holyrood Palace.** 3. With reference to the surplus under the head of Appropriations in Aid (ascribed to the receipts for admission to Holyrood Palace being in excess of the amount anticipated), I may mention that the Treasury have sanctioned arrangements for the abolition of these fees from 1st April 1898.

**Surplus.** 4. The Amount to be Surrendered is, as shown by the Account, 251*l.* 15*s.* 8*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	35,100	-	-
Expenditure ( <i>Gross</i> ) - - - - -	35,021	7	1
Net Surplus - - - - -	£.	78	12 11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	173	2	9
Total Amount to be Surrendered - - - - -	£.	251	15 8

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 2.

## ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	10,938 - -	11,054 1 -	—	116 1 -
B.—Travelling - - - - -	180 - -	199 6 8	—	19 6 8
C.—Clothing - - - - -	980 - -	950 6 5	29 13 7	---
D.—Police and Park Keepers - - -	19,380 - -	19,347 12 8	32 7 4	---
E.—New Works, Alterations, and Additions, including Purchases for the Museums at Kew and Edinburgh.	6,750 - -	6,902 3 3		152 3 3
F.—Maintenance and Repairs - - -	67,900 - -	67,608 8 6	291 11 6	—
G.—Furniture - - - - -	630 - -	577 18 -	52 2 -	—
H.—Rents, Insurance, Tithe Rent-Charges, &c.	780 - -	752 4 11	27 15 1	—
GROSS TOTAL - - - £.	107,538 - -	107,392 1 5	433 9 6	287 10 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 145 18 7	
			Surplus of Appropriations in Aid Realised.	
			£. 531 3 10	
			Total Surplus to be Surrendered.	
			£. 677 2 5	
Deduct,—	Estimated.	Realised.		
I.—Appropriations in Aid - - - -	5,538 - -	6,069 3 10		
NET TOTAL - - - £.	102,000 - -	101,322 17 7		

CLASS I.—*continued.*VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.— }  
 B.— } The increase in the charge on these Sub-heads is due to the appointment of an assistant Bailiff.

C.—Casual variation

D.— - Ditto.

E.—*See* Statement of New Works.

F.—Casual variation.

G.—The demands for new Cabinets for the Herbarium were less in the year than had been anticipated.

H.—Casual variation.

I.—The miscellaneous receipts were greater than had been anticipated.

## EXTRA REMUNERATION.

The undermentioned Officers received, in addition to their salaries provided in this Vote, Extra Remuneration as follows :—

The Bailiff of the Royal Parks, from the "Brompton Cemetery" Funds, for acting as Supervisor, a salary at the rate of per annum - - -	£.	s.	d.	£.	s.	d.
	—	—	—	100	—	—
The Assistant Teacher of Kew Gardens from Vote 1, Class VII., for work for the West India Commission - - - - -	—	—	—	200	—	—
A Principal Assistant at Kew Gardens, from the Vote for Science and Art. for services as Examiner - - - - -	—	—	—	51	11	—
An Assistant at Kew Gardens from the Vote for Royal Parks for drawing	15	12	6	—	—	—
" " and for lectures to young gardeners - - -	10	—	—	25	12	6



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CLASS I.—*continued.*

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VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

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The Surplus of 1,143*l.* 10*s.* -*d.*, shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c. }  
28 November 1898.

*Reginald B. Brett,*  
Accounting Officer.

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I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

## STATEMENT OF EXPENDITURE

Section	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	<b>Bushy Park :</b>				
E 1	Doubling the Entrances at Hampton Court and Teddington - - - -	500 - -	369 1 4	130 18 8	-
	<b>Edinburgh Royal Botanic Garden and Arboretum :</b>				
E. 2	Purchase of Apparatus and Botanical Specimens - - - -	100 - -	141 4 4	-	41 4 4
E. 3	Alterations and Improvements in the Grounds - - - -	250 - -	250 - -	-	-
E. 4.	Reconstruction of Plant House (centre) - -	920 - -	920 - -	-	-
	<b>Greenwich Park :</b>				
E. 5	Improvements in the Park - - - -	500 - -	440 3 5	59 16 7	-
E. 6 98 9	Planting, fencing, &c., Garden of Ranger's Lodge, thrown open to the public - -	- - -	154 3 11	-	154 3 11
	<b>Kensington Gardens :</b>				
E. 6 A, 96- 97	Refreshment Kiosk Repairs - - - -	-	106 11 7	-	106 11 7
	<b>Kew Gardens :</b>				
E. 6	Purchases for the Museums - - - -	200 - -	226 8 11	-	26 8 11
E. 7	Erection of north wing of the Temperate House - - - -	1,000 - -	999 9 4	- 10 8	-
E. 8	New Water Mains - - - -	100 - -	78 7 11	21 12 1	-
E. 8 A	Permission to carry New Main from Richmond Park, and Solicitor's costs in connection therewith - - - -	-	88 10 8	-	88 10 8
E. 9	Sanitary Conveniences, rebuilding further -	180 - -	190 2 8	-	10 2 8
E. 10	New Greenhouse - - - -	400 - -	457 18 11	-	57 18 11
E 11	Six additional Hydrants - - - -	144 - -	185 15 -	-	41 15 -
	<b>Regent's Park :</b>				
E. 14	New Hothouse - - - -	550 - -	427 8 2	122 11 10	-
	Carried forward - - £.	4,844 - -	5,037 6 2	335 9 10	528 16 -

CLASS I.—*continued.*VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

FOR NEW WORKS, &amp;c., 1897-98.

## OBSERVATIONS

Part of the scheme was deferred owing to a difficulty in obtaining the land necessary for enlarging the entrance at Hampton Court.

Under-estimated. Increased provision has been made in the Estimates for 1898-99.

Tenders were invited for the reconstruction of the centre of the main range of Hothouses in the Botanic Gardens, Edinburgh. In accepting a tender for 1,907*l.* the condition was made that 920*l.* only should be paid within the financial year 1897-98, the remainder to be paid in 1898-99.

The expenditure in the year on these improvements was less than had been anticipated.

See Estimates for 1898-99. It was thought advisable to commence this work in the early spring in order that the public might reap the full advantage of the garden in the summer of 1898. In this way some charges fell upon this year for labour and shrubs.

	£.	s.	d.	
Total Expenditure -	254	11	7	See explanation in Appropriation Account 1896-97

The expenditure was somewhat greater than had been anticipated.

	£.	s.	d.	
Total Estimate -	7,600	-	-	} Casual variation.
Total Expenditure -	999	9	4	

A saving was effected by the use of old materials

The route for the new water main passed through a plot of private ground, and the trustee for the owner insisted upon a substantial consideration for the easement.

	£.	s.	d.	
Total Expenditure -	697	18	11	Casual variation.

An alteration in the heating arrangements not contemplated when the estimate was framed was made whereby the pipes, instead of being above the floor level, were laid in a trench under gratings. This caused additional expense.

It was found advisable to provide eleven, instead of six, hydrants.

A saving was effected in carrying out this service.

CLASS I.—continued.

VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—continued.

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	4,844 - -	5,037 6 2	335 9 10	528 16 -
	St. James', Green, and Hyde Parks :				
	Hyde Park.				
E. 15	Further Improvements in Lighting of Foot-paths - - - - -	500 - -	287 - - -	213 - -	-
E. 17 96-7	Provision of Electric Light on Footpath between Marble Arch and Albert Gate -	-	57 10 9	-	57 10 9
	St. James's Park.				
E. 16	New Public Conveniences - - - - -	500 - -	477 2 7	22 17 5	-
	Green Park.				
E. 16A	Improving Lighting - - - - -	-	282 5 -	-	282 5 -
E. 17B 96-7	Lighting Footpaths - - - - -	-	54 8 5	-	54 8 5
E. 17	Minor Works - - - - -	906 - -	706 10 4	199 9 8	-
	£.	6,750 - -	6,902 3 3	770 16 11	923 - 2
		Net Excess - - -		£. 152 3 3	

Her Majesty's Office of Works, }  
30 November 1898.

CLASS I.—*continued.*

VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

FOR NEW WORKS, &c., 1897-98—*continued.*

OBSERVATIONS.

The saving is due to the fact that the service was not carried out in the year to the extent provided for.

	£.	s.	d.	
Total Expenditure	920	2	6	Remanet.

Casual variation,

In view of the saving on the Vote of 500*l.* for Hyde Park (further improvements in lighting of foot-paths), the improvement of the lighting in the Green Park, a much-needed service, was continued.

	£.	s.	d.	
Total Expenditure	174	8	2	Remanet.

Expenditure under this head is necessarily uncertain

*Reginald B. Brett,*  
Accounting Officer.

CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

cess. 1. EXPENDITURE in excess for the Estimate has been incurred under Sub-Heads A B, and E.

New Works. 2. The Statement of Expenditure for New Works appended to the Account shows that savings have been effected on some items, and expenditure incurred on other services for which no provision was made in the Estimates. Treasury sanction for the latter has been given in each instance. Work in connection with the garden of the Ranger's Lodge, Greenwich Park, was commenced in anticipation of the grant for 1898-99 for the reason stated; and the improved lighting of footpaths in the Green Park (for which no provision had been made) was proceeded with in view of a saving upon the provision for a similar service in Hyde Park

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 677*l.* 2*s.* 5*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	107,538	-	-
Expenditure ( <i>Gross</i> ) - - - - -	107,392	1	5
Net Surplus - - - - £.	145	18	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	531	3	10
Total Amount to be Surrendered - - - £.	677	2	5

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS I.—continued.

## VOTE 3.

## HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSES OF PARLIAMENT BUILDINGS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—New Works, Alterations, and Additions	2,350 — —	1,555 18 —	794 2 —		—	
B.—Maintenance and Repairs	7,450 — —	7,529 7 4	—		79 7 4	
C.—Maintenance of Approaches and Gardens	2,000 — —	1,882 1 11	117 18 1		—	
D.—Warming, Ventilating, Lighting, &c.	15,800 — —	15,637 13 —	162 7 —		—	
E.—Police	2,950 — —	2,957 14 7	—		7 14 7	
F.—Furniture	4,500 — —	5,115 19 8	—		615 19 8	
G.—Maintenance of Refreshment Plant, House of Commons	350 — —	350 — —	—		—	
GROSS TOTAL — — £.	35,400 — —	35,028 14 6	1,074 7 1		703 1 7	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 371 5 6			
			Deficiency of Appropriations in Aid Realised.			
Deduct,—	Estimated.	Realised.				
H.—Appropriations in Aid	400 — —	324 1 9	£. 75 18 3			
NET TOTAL — — £.	35,000 — —	34,704 12 9	Net Surplus to be Surrendered.			
			£. 295 7 3			

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works.  
 B.—Casual Variation.  
 C.—Casual Variation.  
 D.—Casual Variation.  
 E.—Casual Variation.  
 F.—The Excess was caused by heavy Unforeseen Expenditure in connection with floor coverings, and also by outlay on the Speaker's plate.  
 G.—  
 H.—The receipts for Old Materials were less than had been anticipated.

The Surplus of 383*l.* 10*s.* 5*d.* shown on the Account of the Vote "Houses of Parliament Buildings," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c.,  
 22 November 1898.

Reginald B. Brett,  
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
 H. A. Stucke.

Richd. Mills,  
 Comptroller and Auditor General.



CLASS I.—*continued.*VOTE 3.—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A 1	Completion of the decoration of the panels } in Central Lobby - - - - - }	750	- - -	750 - -	- - -
A 2	Construction of a glass awning at entrance of } the Speaker's House - - - - - }	800	777 17 9	22 2 3	- - -
A 3	Formation of a new doorway to the Terrace -	150	142 12 9	7 7 3	- - -
A 4	Extension of Telegraph instruments to } Commons Dining Rooms and Library - }	150	- - -	150 - -	- - -
A 5	Enlarging bookcases on East side of Com- } mons Library Corridor - - - - - }	200	188 19 7	11 - 5	- - -
A 6	Minor Works - - - - -	300	444 5 11	- - -	144 5 11
A 7	Houses of Parliament Site Act, 1867, Cost of } payment of purchase-money out of court, } re William Robinson - - - - - }	-	2 2 -	- - -	2 2 -
	£.	2,350	1,555 18 -	940 9 11	146 7 11
			Net Saving	- - £. 794. 2 -	
D 1	Extension of Electric Lighting to various } parts of both Houses - - - - - }	£. 1,000	1,048 4 -	- - -	48 4 -
				Excess - -	£. 48. 4. -

Her Majesty's Office of Works, &c., }  
22 November 1898.

CLASS I.—*continued.*

VOTE 3.—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

FOR NEW WORKS, &c., 1897-98.

—	O B S E R V A T I O N S.
- - - - -	Some time elapsed before the arrangements under which Sir Edward Poynter was appointed to prepare the Cartoon could be completed, and no payment in respect of his services could in consequence be made in the year.
- - - - -	Casual variation.
- - - - -	Casual variation.
- - - - -	This service was postponed.
- - - - -	Casual variation.
- - - - -	Expenditure under this head is necessarily uncertain, and the demands during the year were greater than had been anticipated.
- - - - -	The Court directed that one-third of the applicant's costs in this matter should be paid by the Commissioners of Wrks.
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Total Estimate, 13,500 <i>l.</i> - Total Expenditure, 12,620 <i>l.</i> 4 <i>s.</i> 7 <i>d.</i>	Casual variation.

*Reginald B. Brett,*  
Accounting Officer.

CLASS I.—*continued.*

## VOTE 3.

## HOUSES OF PARLIAMENT BUILDINGS.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, E, and F.

**New Works.** 2. The Statement of Expenditure for "New Works" appended to the Account shows savings upon five items and excesses upon three. As stated by the Accounting Officer, there has been no expenditure during the year out of the sums provided for the "Completion of the decoration of the panels in Central Lobby," and for the "Extension of Telegraph instruments to Commons Dining Room and Library."

**Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 295*l.* 7*s.* 3*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	35,400	-	-
Expenditure ( <i>Gross</i> ) - - - - -	35,028	14	6
Net Surplus - - -	£.	371	5 6
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised -	75	18	3
Net Amount to be Surrendered - - -	£.	295	7 3

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 4.

ADMIRALTY—EXTENSION OF BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Extension of the ADMIRALTY BUILDINGS, in the year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Extension of Buildings - - - -	40,600 - -	40,262 9 11	337 10 1	—
GROSS TOTAL - - - £.	40,600 - -	40,262 9 11	337 10 1	—
			Surplus of Gross Estimate over Expenditure.	
			£. 337 10 1	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
Deduct,— B.—Appropriations in Aid - - - -	600 - -	634 11 2	£. 34 11 2	
NET TOTAL - - - £.	40,000 - -	39,627 18 9	Total Surplus to be Surrendered. £. 372 1 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual variation.
- B.—Casual variation.

	£. s. d.
Total Estimate (exclusive of Furniture) - - - - -	340,000 - -
Total Expenditure to 31st March 1898: Erection of Building (exclusive of Furniture), and Architect's Commission - - - - -	225,101 14 -
Balance - - - £.	114,898 6 -

Note.—The following claim has been written off in the course of the year as irrecoverable :—

	£. s. d.
No. 54, Charing Cross—Balance of rent from Lady Day to 9th August 1895 -	42 4 6

The Surplus of 7,905 l. 11s. shown on the Account of the Vote “Admiralty—Extension of Buildings,” for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c.,  
22 November 1898.

Reginald B. Brett,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.  
Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 4.

## ADMIRALTY, EXTENSION OF BUILDINGS.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Total  
Expendi-  
ture.

1. INCLUDING the amounts provided for in previous annual Estimates, the total expenditure upon this service to 31st March 1898 has amounted to 225,101*l.* 14*s.*

The further expenditure for the completion of the Admiralty Buildings forms part of the charge which under the provisions of the Public Buildings Expenses Act, 1898 (61 Vict. c. 5), will be defrayed out of the Surplus Revenue (Old Sinking Fund) of the year 1897–98, set apart for the purposes specified in the Schedule to the Act, and will be included in the separate Annual Account to be audited and reported upon under that Act. This service therefore does not appear in the Estimates for 1898–99.

Surplus.

2. The Amount to be Surrendered is, as shown by the Account, 372*l.* 1*s.* 3*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	40,600	-	-
Expenditure ( <i>Gross</i> ) - - - - -	40,262	9	11
	<hr/>		
Surplus - - -	£.	337	10 1
<i>Add,—</i>			
Appropriations in Aid realised in Excess of the Estimate - - - - -		34	11 2
	<hr/>		
Total Amount to be Surrendered - - -	£.	372	1 3
	<hr/>		

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 5.

## MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of MISCELLANEOUS LEGAL BUILDINGS, viz., COUNTY COURTS, METROPOLITAN POLICE COURTS, and SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>COUNTY COURT BUILDINGS.</b>				
A.—New Works, Alterations, Additions, and Purchases - - - - -	13,700 - -	10,640 4 9	3,059 15 3	—
B.—Maintenance and Repairs - - - - -	4,900 - -	5,435 19 8	- - -	535 19 8
C.—Rents, Insurance, Tithe Rent-Charges, &c. - - - - -	13,000 - -	13,224 17 8	- - -	224 17 8
D.—Caretakers, &c. - - - - -	7,100 - -	7,151 16 10	- - -	51 16 10
E.—Furniture - - - - -	650 - -	636 - 10	13 19 2	—
F.—Fuel, Light, Water, and Household Articles - - - - -	3,700 - -	3,477 - 11	222 19 1	—
<b>Total for COUNTY COURT BUILDINGS - £.</b>	<b>43,050 - -</b>	<b>40,566 - 8</b>	<b>3,296 13 6</b>	<b>812 14 2</b>
<b>METROPOLITAN POLICE COURT BUILDINGS.</b>				
G.—New Works, Alterations, Additions, and Purchases - - - - -	100 - -	28 17 8	71 2 4	—
H.—Maintenance and Repairs - - - - -	1,680 - -	1,082 4 10	597 15 2	—
I.—Rents, Insurance, Tithe Rent-Charges, &c. - - - - -	3,630 - -	1,950 4 -	1,679 16 -	—
J.—Furniture - - - - -	250 - -	176 11 11	73 8 1	—
K.—Fuel, Light, Water, and Household Articles - - - - -	1,300 - -	807 14 10	492 5 2	—
<b>Total for METROPOLITAN POLICE COURT BUILDINGS - £.</b>	<b>6,960 - -</b>	<b>4,045 13 3</b>	<b>2,914 6 9</b>	<b>—</b>
<b>SHERIFF COURT HOUSES, SCOTLAND.</b>				
L.—New Works—Government Contribution of one-half the Expense of Erecting or Improving Court Houses - - - - -	7,850 - -	4,249 - 4	3,600 19 8	—
M.—Government Contribution towards the cost of Maintenance, &c., of Court Houses - - - - -	9,030 - -	8,413 11 1	616 8 11	—
<b>Total for SHERIFF COURT HOUSES, SCOTLAND - £.</b>	<b>16,880 - -</b>	<b>12,662 11 5</b>	<b>4,217 8 7</b>	<b>—</b>
<b>GROSS TOTAL - - - £.</b>	<b>66,890 - -</b>	<b>57,274 5 4</b>	<b>10,428 8 10</b>	<b>812 14 2</b>
			Net Surplus of Gross Estimate over Expenditure.	
			£. 9,615 14 8	
			Deficiency of Appropriations in Aid realised.	
			£. 2,920 13 2	
			Net Surplus to be Surrendered.	
			£. 6,685 16 6	
<b>NET TOTAL - - - £.</b>	<b>63,000 - -</b>	<b>56,314 3 6</b>		
<i>Deduct.—</i>	<i>Estimated.</i>	<i>Realised.</i>		
N.—Appropriations in Aid - - - - -	3,890 - -	960 1 10		

CLASS I.—*continued.*

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VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

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## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*See* Statement of New Works.

B.—There was considerable additional Expenditure on painting and drainage works in London, and there were unforeseen works at Birmingham and some other County Courts.

C.—The Excess is due to the opening of several new Courts.

D.—Mainly due to the payment of arrears in one case, no claim having been made for many years.

E.—Casual variation.

F.— Ditto.

G to K.—Under the provisions of the Act 60 & 61 Vic., c. 26, the charge of the Police Court Buildings was transferred to the Receiver of Metropolitan Police. The transfer took effect on the 1st of October 1897.

L.—*See* Statement of New Works.

M.—Some portion of the charge for which provision was made did not fall on the Vote for this year.

N.—The proceeds of the sale of the old County Court (Derby) 720*l.*, which it was expected would be received in 1897–8, were not received until April 1898. Owing to the transfer of the Police Buildings to the Receiver, the rent hitherto paid by him (2,226*l.*) was not received.

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CLASS. I.—*continued.*

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VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

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The Surplus of 6,089*l.* 11*s.* shown on the Account of the Vote "Miscellaneous Legal Buildings, Great Britain," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c. }  
28 November 1898. }

*Reginald B. Brett,*  
Accounting Officer.

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I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stucke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

## STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	COUNTY COURT BUILDINGS.	£.	£. s. d.	£. s. d.	£. s. d.
A 1	Birmingham: Acquisition of Site and erection of Building to afford increased accommodation. On account.	3,400	—	3,400 - -	—
A. 10	Birmingham: Extension - - - -	—	1,290 17 6	—	1,290 17 6
A. 1 1896-7	Bow: For improved Second Court accommodation.	—	76 9 11	—	76 9 11
A. 2	Derby: For the acquisition of a site (proportion of cost), and erection of New Court and Offices (with Inland Revenue Offices and Probate Registry)	1,200	1,010 3 9	189 16 3	—
A. 3b 1896-7	Manchester: Heating Apparatus - -	—	30 1 5	—	30 1 5
A. 9	Merthyr Tydfil: Fitting up New County Court Office.	—	146 19 11	—	146 19 11
A. 3	Middlesbrough: Acquisition of Site and erection of New Court and Offices. On account.	2,100	1,900 - -	200 - -	—
A. 11	Oldham: Introduction of Electric Light -	—	152 5 -	—	152 5 -
A- 3a 1896-7	Sheffield: Alterations - - - -	—	17 - -	—	17 - -
A. 8	Southampton: Alterations - - -	—	778 9 7	—	778 9 7
A. 4	Warrington: For the erection of new Court and Offices (with Inland Revenue Offices). The remainder provided in Revenue Department Buildings Vote.	6,200	4,878 3 6	1,321 16 6	—
A. 5	For sanitary works at various Courts -	300	169 7 3	130 12 9	—
A 6	Minor Works - - - - -	500	190 6 11	309 13 1	—
	£.	13,700	10,640 4 9	5,551 18 7	2,492 3 4

Net Saving - - £. 3,059. 15. 3.

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &amp;c., 1897-98.

O B S E R V A T I O N S.	
- - - - -	It was found impossible to acquire the Site for the proposed New Office upon reasonable terms, and Alterations were carried out at the existing Court with a view of affording further accommodation.
- - - - -	
Total Expenditure, 930 <i>l.</i> 3 <i>s.</i> 3 <i>d.</i> -	Remanet.
Total Estimate, 9,155 <i>l.</i> - -	The payments in 1896-7 were greater than had been anticipated when the Estimate for 1897-8 was framed, thus lessening the charge against this year.
Total Expenditure, 9,616 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i>	
Total Expenditure, 137 <i>l.</i> 18 <i>s.</i> 5 <i>d.</i>	Remanet.
- - - - -	This Office is in the New Municipal Buildings at Merthyr. Provision was not made in this Vote for the Cost of Fittings, &c., in consequence of the lack of definite information from the Local Authority at the time when the Estimate was framed.
- - - - -	There was no expenditure on the erection in the year.
- - - - -	An urgent application was made by the Registrar for the introduction of Electric Light into the Court Building, which is Government property. The Corporation mains are laid along the whole length of the main front, and it was thought advisable to carry out the work.
Total Expenditure, 169 <i>l.</i> 10 <i>s.</i> 10 <i>d.</i>	Remanet.
- - - - -	In consequence of the rapid increase of population at Southampton, Alterations were made for the purpose of providing a second Court.
Total Estimate, 7,950 <i>l.</i> -	Progress with this building during the year was slow.
Total Expenditure, 7,812 <i>l.</i> 9 <i>s.</i> 8 <i>d.</i>	
- - - - -	It was not found possible to carry out in the year all the works contemplated when the Estimate was framed.
- - - - -	Expenditure under this head is necessarily uncertain, and the demands were not so numerous as had been anticipated.

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

## STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	METROPOLITAN POLICE COURT BUILDINGS :	£.	£. s. d.	£. s. d.	£. s. d.
G.	Minor Works - - - -	100	28 17 8	71 2 4	—
		£.			
Net Saving - - - £. 71. 2. 4.					
	SHERIFF COURT HOUSES, SCOTLAND :				
L. 3a	Aberdeen : Improvements - - -	—	200 - -	—	200 - -
L. 1	Dumbarton : Moiety of the Cost of Additions and Alterations.	600	700 - -	—	100 - -
L. 2	Glasgow : Moiety of the Cost of Alterations and Renewals for the extension of the Court House, on account.	7,000	3,000 - -	4,000 - -	—
L. 2 1896-7	Kinross : Moiety of the Cost of further Works, &c.	—	6 2 6	—	6 2 6
L. 3b	Perth : Improvements - - -	—	235 - -	—	235 - -
L. 3	Moiety of the Cost of Minor Works	250	22 17 10	142 2 2	—
L. 3c	Perth and Dunblane : Improvements -	—	85 - -		
		£.	7,850	4,249 - 4	4,142 2 2
					541 2 6
Net Saving - - £. 3,600. 19. 8.					

Her Majesty's Office of Works, )  
29 November 1898. )



CLASS I.—continued.

VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—continued.

FOR NEW WORKS—continued.

OBSERVATIONS.

-	-	-	-	-	Expenditure under this head is necessarily uncertain. Moreover, the charge of the Metropolitan Police Court Buildings was transferred to the Receiver of Metropolitan Police on 1st October 1897.
-	-	-	-	-	It was found necessary to overhaul the entire Drainage System at this Court House.
-	-	-	-	-	In addition to the works included in the Estimate, it was found advisable to provide further safe accommodation for the Sheriff Clerk. A room was enlarged and converted to this purpose.
Total Expenditure, 9,950 <i>l.</i>	-	-	-	-	The work is carried out by the Court House Commissioners. The accounts received in the year did not justify a payment of more than 3,000 <i>l.</i>
Total Expenditure, 68 <i>l.</i> 5 <i>s.</i> 5 <i>d.</i>	-	-	-	-	Remanet.
-	-	-	-	-	It was found necessary to overhaul the entire Drainage System at this Court House.
-	-	-	-	-	Expenditure necessarily uncertain.

Reginald B. Brett,  
Accounting Officer.

CLASS I.—*continued.*

## VOTE 5.

## MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, C, and D.
- New Works.** 2. The net savings under Sub-Heads A, G, and L are explained in the Statement of Expenditure for "New Works" appended to the Account.
- County Courts.** 3. This Statement shows that, in consequence of the failure to acquire a Site at Birmingham, no expenditure has taken place out of the sum of 3,400*l.* provided for his purpose, and for the erection of a New County Court Office; but that, on the other hand, a sum of 1,290*l.* 17*s.* 6*d.* has been expended in the extension of the existing Office, for which no provision was made. In six other cases expenditure has taken place upon Works not provided for in the Estimates. The sum expended in the year in the erection of New Offices at Warrington has fallen short of the amount provided by 1,321*l.* 16*s.* 6*d.*, owing, it is explained, to the slow progress of the work. I notice, however, that the total expenditure to 31st March 1898 is within 138*l.* of the total estimated cost of the work.
- Sheriff Court Houses, Scotland.** 4. Out of the sum of 7,000*l.* provided for a moiety of the cost of the extension of the Court House at Glasgow, the accounts received in the year from the Court House Commissioners, by whom the work is carried out, justified the payment of 3,000*l.* only.
- Excess Expenditure &c.** 5. Expenditure when incurred in excess of the provision, or on works for which no provision was made, has in each case been sanctioned by the Treasury.
- Transfer of Police Court Buildings to Receiver.** 6. In consequence of the transfer of the expenses of the Courts to the Metropolitan Police Fund, under the Metropolitan Police Courts Act, 1897 (60 & 61 Vic. c. 26), which came into operation on 1st October 1897, the sums provided under Sub-Heads G to K for Metropolitan Police Court Buildings have been expended in part only. In one instance, however, the payment of a rent in respect of Lambeth Old Police Court has continued to be charged under Sub-Head I, with Treasury sanction, beyond that date, as it was found that the Court was not actually in use at the passing of the Act, and the charge could, therefore, not be transferred to the Police Receiver under the 3rd Section of the Act, and will be borne upon the Votes until 1904.
- Cancelled Claim in respect of Bow Street.** 7. Under Sub-Head N, Appropriations in Aid, it is explained that in consequence of the transfer of the Police Buildings to the Receiver of the Metropolitan Police, a rent, estimated to be received from him, amounting to 2,226*l.*, has not been paid. The circumstances in which the rent referred to became payable are as follows:—The cost of the site and building of the Bow Street Police Court and Station was apportioned between the Exchequer and the Metropolitan Police Fund, and it was arranged in 1881 that the payment from the latter in respect of principal and interest should be spread over 20 years, and that a charge for a proportion of ground rent should be added. After the fifteenth instalment had been received in 1896–97, the annuity had five years to run. The cancelling of the outstanding debt has been authorised by the Treasury, the amount having been treated as a set-off against the capital liability, as ascertained by the Surveyor (Works Department), in respect of the rents and charges of the Police Courts transferred to the Police Fund under the Act.

**Surplus** 8. The Amount to be Surrendered is, as shown by the Account, 6,685*l.* 16*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	66,890	-	-
Expenditure ( <i>Gross</i> ) - - - - -	57,274	5	4
Net Surplus - - -	£.	9,615	14 8
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised - - -	2,929	18	2
Net Amount to be Surrendered - - -	£.	6,685	16 6

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 6.

## ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of  
ART AND SCIENCE BUILDINGS, GREAT BRITAIN, in the year ended 31st March 1898, showing the  
Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
BRITISH MUSEUM.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, and Additions -	1,900 - - }	6,418 3 11	481 16 1	—
Ditto - - ditto - ( <i>Additional</i> )	5,000 - - }			
B.—Maintenance and Repairs - - -	3,900 - -	3,879 18 -	20 2 -	—
C.—Furniture - - - - -	750 - -	553 17 10	196 2 2	—
D.—Fuel, Light, Water, and Household Articles - - - - -	3,000 - -	2,909 15 2	90 4 10	—
E.—Rents - - - - -	80 - -	80 - -	—	—
NATURAL HISTORY MUSEUM.				
F.—New Works, Alterations, and Additions -	1,200 - -	1,193 16 8	6 3 4	—
G.—Maintenance and Repairs - - -	1,850 - -	1,780 18 2	69 1 10	—
H.—Furniture - - - - -	400 - -	339 19 4	60 - 8	—
I.—Fuel, Light, Water, and Household Articles - - - - -	1,500 - -	1,414 19 3	85 - 9	—
TOTAL for BRITISH MUSEUM BUILD- INGS - - - - -	19,580 - -	18,571 8 4	1,008 11 8	—
SCIENCE AND ART DEPARTMENT BUILDINGS.				
J.—New Works, Alterations, and Additions -	450 - - }	6,107 17 -	—	657 17 -
Ditto - - ditto - ( <i>Additional</i> )	5,000 - - }			
K.—Maintenance and Repairs - - -	4,000 - -	4,185 18 4	—	185 18 4
L.—Furniture - - - - -	100 - -	39 4 8	60 15 4	—
M.—Rents, Insurance, Tithes, &c. - - -	5,611 - -	5,603 - -	8 - -	—
N.—Fuel, Light, Water, and Household Articles - - - - -	1,264 - -	1,202 14 1	61 5 11	—
O.—Caretakers - - - - -	25 - -	25 - -	—	—
TOTAL for SCIENCE AND ART DEPART- MENT BUILDINGS - - - - -	16,450 - -	17,163 14 1	130 1 3	843 15 4
£.				
Original - 26,030	} GROSS TOTAL - - £.	35,735 2 5	1,138 12 11	843 15 4
Additional - 10,000				
Net Surplus of Gross Estimate over Expenditure.				
£. 294 17 7				
Surplus of Appropriations in Aid Realised.				
£. 225 8 3				
Total Surplus to be Surrendered.				
£. 520 5 10				
Deduct, --	Estimated.	Realised.		
P.—Appropriations in Aid - - - -	30 - -	255 8 3		
£.				
Original - 26,000	} NET TOTAL - - - £.	35,479 14 2	£. 520 5 10	
Additional - 10,000				

CLASS I.—*continued.*VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—*See* Statement of New Works.
- B.—Casual variation.
- C.—Certain anticipated services were deferred
- D.—Casual variation.
- E.—
- F.—*See* Statement of New Works.
- G.—Casual variation.
- H.—The demands were less than had been anticipated.
- I.—Casual variation.
- J.—*See* Statement of New Works.
- K.—Unforeseen expenditure to a considerable amount became necessary in remedying the defective drainage of the Edinburgh Museum of Science and Art.
- L.—In view of the probable excess on Sub-Head K. the expenditure on this head was kept as low as possible.
- M.—Casual variation.
- N.—Casual variation.
- O.—
- P.—An iron building which was removed to obviate danger of fire was sold and realised over 200*l.*

## ART AND SCIENCE BUILDINGS.

Damage to the amount of 22*l.* 2*s.* 3*d.* having been done to the railings of the Natural History Museum by a runaway horse, the owner offered to pay half the cost of repairs ; on the advice of the Solicitor, the Board, with the sanction of the Treasury, abandoned any further claim.

EXTRA REMUNERATION.—Certain of the Park Constables, two of whom are employed at the Natural History Museum, and paid from this Vote, receive, in addition to their pay as Constables, Army Pensions of small amounts.

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CLASS I.—*continued.*

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VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

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The Surplus of 145*l.* 9*s.* 5*d.*, shown on the Account of the Vote "Art and Science Buildings, Great Britain," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c., }  
28 November 1898.

*Reginald B. Brett,*  
Accounting Officer.

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I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stark.*

*Richd. Mills,*  
Comptroller and Auditor General.

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## CLASS I—continued.

## VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—continued.

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	BRITISH MUSEUM.	£.	£. s. d.	£. s. d.	£. s. d.
A 1	Construction of Skylights in New Oriental Students' Room.	200	193 6 1	6 13 11	—
A 2	Construction of Skylights in Third Egyptian Room.	500	636 9 9	—	136 9 9
A 3	Sanitary Works, continuation of - - -	1,000	994 15 5	5 4 7	—
A 4	Minor Works - - - - -	200	172 2 11	27 17 1	—
A 5	On account of the erection on vacant ground to the West of the Museum of Workshops for Bookbinders and other workmen.	5,000	4,421 9 9	578 10 3	—
	£.	6,900	6,418 3 11	618 5 10	136 9 9
			Net Saving - £. 481. 16. 1		
	NATURAL HISTORY MUSEUM.				
F 1	Construction of an upper floor over the Studies in the Spirit Building, including furnishing.	850	958 4 2	—	108 4 2
F 2	Minor Works - - - - -	350	235 12 6	114 7 6	—
	£.	1,200	1,193 16 8	114 7 6	108 4 2
			Net Saving - £. 6. 3. 4.		
	SCIENCE AND ART DEPARTMENT BUILDINGS.				
J 1	Erection of Metallurgical Furnaces in temporary laboratory of Royal College of Science, South Kensington.	150	180 19 7	—	30 19 7
J 2	Minor Works - - - - -	300	63 - 4	236 19 8	—
J 4	On account of the cost of carrying out certain urgent works and services at South Kensington designed to give effect to the recommendations made in the First Report (House of Commons, No. 223 of 1897) from the Select Committee on the Museums of the Science and Art Department.	5,000	5,801 12 -	—	801 12 -
	GEOLOGICAL SURVEY OFFICE, EDINBURGH.				
J 5	Providing an additional Store Room for specimens.	—	62 5 1	—	62 5 1
	£.	5,450	6,107 17 -	236 19 8	894 16 8
			Net Excess - £. 657. 17. -.		

Her Majesty's Office of Works, &c.,  
29 November 1898.

CLASS I.—continued.

VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—continued.

FOR NEW WORKS, &c., 1897-98.

O B S E R V A T I O N S.	
- - - - -	Casual variation.
- - - - -	It was not possible to estimate the cost of this work with accuracy, as the roof had to be opened before the position of the girders, which determined the treatment of the skylights, could be ascertained.
Total Expenditure, 5,468 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i>	Casual variation.
- - - - -	Casual variation.
Total Estimate, 7,000 <i>l.</i>	The progress of the works was not quite so rapid as had been expected.
Total Expenditure, 4,421 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i>	
- - - - -	The cost of this service was under-estimated.
- - - - -	Expenditure under this head is necessarily uncertain, and the requirements during the year were less than had been anticipated.
- - - - -	This work proved to be more complicated and expensive than had been expected.
- - - - -	Expenditure under this head is necessarily uncertain, and the requirements during the year were less than had been anticipated. In compliance with the very urgent representations of the Science and Art Department, the old Horticultural Buildings at South Kensington were altered for the temporary accommodation of the Mechanics' Division of the Royal College of Science. This service was not contemplated when the estimate of 5,000 <i>l.</i> for urgent works in the year was framed.
- - - - -	
- - - - -	An additional Store Room was provided upon the representations of the Director of the Geological Survey of Scotland.

Reginald B. Brett,  
Accounting Officer.

CLASS I.—*continued.*

## VOTE 6.

## ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads J. and K.

**New Works.** 2. Net savings under Sub-Heads A. and F., and a net excess under Sub-Head J. are shown on the Statement of Expenditure for New Works appended to the Account. Of the additional Grant of 5,000*l.* for New Works in the British Museum (Sub-Head A.), a sum of 578*l.* 10*s.* 3*d.* remained unexpended; while there was an excess of 801*l.* 12*s.* beyond the additional Grant of 5,000*l.*, which was taken for Science and Art Department Buildings (Sub-Head J.) for "carrying out certain urgent works and services at South Kensington, designed to give effect to the recommendations made in the First Report from the Select Committee on the Museums of the Science and Art Department."  
Treasury sanction has been given for the various excesses.

**Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 520*l.* 5*s.* 10*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	36,030	-	-
Expenditure ( <i>Gross</i> ) - - - - -	35,735	2	5
Net Surplus - - -	£. 294	17	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	225	8	3
Total Amount to be Surrendered - -	£. 520	5	10

*Richd. Mills,*  
Comptroller and Auditor General.



## CLASS I.—continued.

## VOTE 7.

## DIPLOMATIC AND CONSULAR BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of DIPLOMATIC AND CONSULAR BUILDINGS, and for the Maintenance of certain CEMETERIES ABROAD, in the Year ended 31st. March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Athens - - - - -	650 - -	650 11 4	—	- 11 4
B.—Berlin - - - - -	1,300 - -	1,371 8 3	—	71 8 3
C.—Brussels - - - - -	100 - -	140 3 11	—	40 3 11
D.—China, Japan, and Corea - - -	7,400 - -	7,146 4 11	3,253 15 1	—
Ditto - ditto (Additional) - -	3,000 - -			
E.—Constantinople - - - - -	1,600 - -	1,749 17 2	—	149 17 2
F.—Copenhagen - - - - -	745 - -	745 - -	—	—
G.—Egypt - - - - -	900 - -	958 6 9	—	58 6 9
H.—Lisbon - - - - -	100 - -	38 6 8	61 13 4	- -
I.—Madrid - - - - -	400 - -	394 2 8	5 17 4	—
J.—Morocco - - - - -	1,450 - -	1,227 - 10	222 19 2	—
K.—Paris - - - - -	500 - -	1,823 9 1	—	1,323 9 1
L.—Persia - - - - -	1,050 - -	543 8 2	506 11 10	—
M.—Rome - - - - -	255 - -	204 16 3	50 3 9	—
N.—St. Petersburg - - - - -	2,150 - -	2,256 9 10	—	106 9 10
O.—Siam - - - - -	350 - -	436 1 1	—	86 1 1
P.—Smyrna - - - - -	80 - -	115 18 9	—	35 18 9
Q.—Vienna - - - - -	1,600 - -	2,923 11 9	—	1,323 11 9
R.—Washington - - - - -	700 - -	664 12 8	35 7 4	—
S.—Zanzibar - - - - -	350 - -	333 17 3	16 2 9	- -
T.—Various Missions and Consulates - -	1,920 - -	388 11 -	1,531 9 -	—
U.—Cemeteries - - - - -	800 - -	687 19 3	112 - 9	—
Original - 24,400 } Additional - 3,000 } GROSS TOTAL - - £.	27,400 - -	24,799 17 7	5,796 - 4	3,195 17 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,600 2 5	
			Surplus of Appropriations in Aid Realised.	
Deduct,—				
V.—Appropriations in Aid - - - -	400 - -	1,397 7 11	£. 997 7 11	
			Total Surplus to be Surrendered.	
Original - 24,000 } Additional - 3,000 } NET TOTAL - - £.	27,000 - -	23,402 9 8	£. 3,597 10 4	

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual variation.
- B.—Some additional expenditure beyond that provided for was incurred in the renovation of the furniture.
- C.—*See* Statement of New Works.
- D.—Ditto.
- E.—Expenditure beyond the amount provided was incurred in external painting and repairs to the building at Therapia, and in special repairs at the Consular Building, Constantinople.
- F.—
- G.—Some savings were realised at Alexandria, but not sufficient to meet the cost of an unforeseen work at Cairo. *See* Statement of New Works.
- H.—The expenditure on maintenance was exceptionally small.
- I.—Casual variation.
- J.—Owing to the state of the building of one of the Consular Houses it was considered undesirable to incur any expense in repairs.
- K.—Consequential upon the change of ambassador a large expenditure was incurred in redecoration, and in the supply of furniture for which no provision had been made. Rooms vacated by the Consular Staff were furnished for the Chancery.
- L.—The minister was absent on leave, and the charges for maintenance were less than usual.
- M.—Owing to the illness of the ambassador some works were postponed.
- N.—Some additional painting, &c. beyond that provided for became urgently necessary.
- O.—An allowance was granted to the minister to cover the cost of furniture for reception rooms. Expenditure on maintenance at outposts was greater than had been anticipated.
- P.—It became necessary to supply a safe, and some additional expense was incurred in connection with the water supply.
- Q.—Expense was incurred in providing new furniture in the state rooms generally. On the periodical inspection by the Board's officers, considerable repairs, &c. were found to be necessary; no material outlay took place on the change of occupation in the previous year.
- R.—Casual variation.
- S.—Certain contemplated works on the sea wall were not carried out, but *see* Statement of New Works.
- T.—The charges for maintenance of buildings other than those specially provided were light. The works at Lorenzo Marques were not proceeded with as the question arose as to the selling of the premises. Expenditure consequent on change of occupation was charged to the particular Embassy. *See also* Statement of New Works.
- U.—The expenditure in the Ionian Islands and at some other cemeteries was less than anticipated.
- V.—The disused Consular building at Mondoleh Island was sold, and a large sum was received for rent of old Consular premises at Constantinople.

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CLASS I.—*continued.*

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VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

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## EXTRA REMUNERATION.

The Local Superintendent at Zanzibar, in addition to his fee of 25*l.* provided in this Vote, received salary from the Foreign Office at the rate of rupees 3,000 a year, from 1st April 1897 to 13th August 1897, and at the rate of rupees 400 a month from the latter date.

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The Surplus of 4,382*l.* 3*s.* 7*d.* shown on the Account of the Vote "Diplomatic and Consular Buildings," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1898.

*Reginald B. Brett,*  
Accounting Officer.

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I certify that this Account has been examined under my directions, and is correct.

**Examined,**  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

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CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brussels :				
C 1 96-7	Enlargement of Legation Chancery	—	4 5 —	—	4 5 —
C 3 96-7	Fitting Legation House with Electric Light.	—	46 8 9	—	46 8 9
	China, Japan, and Corea :				
D 1	New Works, Alterations, and Additions ; Legation and Consular Buildings.	3,700	2,528 16 9	1,171 3 3	—
D 1a	Acquisition of a site, and on account of erection of a summer residence for H.M. Legation at Peking.	3,000	1,330 6 5	1,669 13 7	—
	Egypt (Cairo) :				
G 3	Enlarging Minister's larder, and building kitchen for gate porter.	150	112 1 9	37 18 3	—
G 2 98-9	Enclosing ball - room verandah with glazed sashes, and renewing ceiling thereof.	—	218 10 —	—	218 10 —
	Madrid :				
I 1	Erection of boiler and radiator coils for heating Embassy House.	250	263 — —	—	13 — —
	Morocco :				
J 1	Tangier.—Construction of new drain from garden of Legation House.	130	130 16 4	—	— 16 4
	Persia :				
L 4	Resht.—Purchase of Consulate and erec- tion of offices, &c.	—	32 15 3	—	32 15 3
	Rome :				
M 1 96-7	Renewal of Sanitary Appliances, and reconstruction of Drainage of Embassy House.	—	25 — —	—	25 — —

CLASS I.—continued.

VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—continued.

FOR NEW WORKS.

OBSERVATIONS.	
Total Expenditure, 246 <i>l.</i> 19 <i>s.</i> 1 <i>d.</i>	Remanet.
Total Expenditure, 346 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i> -	Remanet.
- - - - -	
Total Estimate, 8,960 <i>l.</i> Total Expenditure, 1,330 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i>	Owing to the political state of China it was found impossible to proceed with the works at many of the posts for which money had been provided. Delay occurred in proceeding with the summer residence at Peking, owing to difficulties as regards the site and questions on the plans.
- - - - -	
- - - - -	The work cost less than had been anticipated.
- - - - -	Provision for this service is made in the Estimate for 1898-99. This charge is in respect of materials purchased in this country before the end of 1897-98.
- - - - -	
- - - - -	Casual variation.
- - - - -	
- - - - -	Casual variation.
- - - - -	
- - - - -	A change in the Consular arrangements at Resht has been contemplated for some years, and a commencement has been made by the erection of new Consular Offices. A small portion of the cost fell on this year.
Total Expenditure, 580 <i>l.</i> 13 <i>s.</i> 1 <i>d.</i> -	Remanet.

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Vienna :				
Q 1	Renewing heating apparatus throughout Embassy House.	1,050	381 10 7	668 9 5	
Q 5	Electric Light Installation - - -	—	603 6 7	—	603 6 7
	Zanzibar :				
S 2	Fitting up new Court House - - -	—	127 15 2	—	127 15 2
	Various Missions and Consulates.				
	Lorenço Marques, Delagoa Bay :				
T 1	Additions, alterations, and repairs to Vice-Consulate.	500	12 4 9	487 15 3	—
	Boma, Congo State :				
T 2 96-7	Erection of a Consular House on a Site to be given by the Congo State.	—	18 18 -	—	18 18 -

Her Majesty's Office of Works, }  
30 November 1898. }

CLASS I.—continued.

VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—continued.

FOR NEW WORKS—continued.

OBSERVATIONS.	
- - - - -	It was found possible to meet the necessities of the case by renewing a portion only of the apparatus.
- - - - -	This service was undertaken at the urgent request of the Ambassador in view of entertainments at the time of the Emperor's Jubilee.
- - - - -	The Consular Court was abolished and a new British Tribunal was established under an Order of Her Majesty in Council.
- - - - -	The works contemplated were not carried out, in consequence of a proposal having been made that the house should be sold.
- - - - -	See 1896-97. The scheme for building a Consular Residence at Boma is in abeyance. The expenditure this year represents the cost of preliminary legal and professional expenses incurred in connection with the scheme.

Reginald B. Brett,  
Accounting Officer.

CLASS I.—*continued.*

## VOTE 7.

## DIPLOMATIC AND CONSULAR BUILDINGS.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess

1. EXPENDITURE in excess of the Estimate has been incurred under the following Sub-Heads, viz. :—

- A.—Athens.
- B.—Berlin.
- C.—Brussels.
- E.—Constantinople.
- G.—Egypt.
- K.—Paris.
- N.—St. Petersburg.
- O.—Siam.
- P.—Smyrna.
- Q.—Vienna.

The excess in the case of the Diplomatic Buildings at Paris and Vienna is unusually large, but the causes are fully explained on the face of the Account.

New Works.

2. The Statement of Expenditure for New Works appended to the Account shows savings upon the sums provided, in certain cases, and in others, expenditure in excess of the Estimate or on works for which no provision had been made. Such expenditure has in each case been sanctioned by the Treasury.

Appropriations in Aid.

3. The sum received under Sub-Head V., Appropriations in Aid, for rent of the old Consular premises at Constantinople (which was in excess of the Estimate) was in respect of occupation from 1893.

Surplus

4. The Amount to be Surrendered is, as shown by the Account, 3,597*l.* 10*s.* 4*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	27,400	-	-
Expenditure ( <i>Gross</i> ) - - - - -	24,799	17	7
Net Surplus - - -	£. 2,600	2	5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	997	7	11
Total Amount to be Surrendered - - -	£. 3,597	10	4

*Richd. Mills,*  
Comptroller and Auditor General.



## CLASS I.—continued.

## VOTE 8.

## REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the CUSTOMS, INLAND REVENUE, POST OFFICE and POST OFFICE TELEGRAPH BUILDINGS in GREAT BRITAIN, including Furniture, Fuel, and Sundry Miscellaneous Services, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>CUSTOMS BUILDINGS :</b>	<b>£. s. d.</b>	<b>£. s. d.</b>	<b>£. s. d.</b>	<b>£. s. d.</b>
A.—New Works, Alterations, Additions, and Purchases - - - -	6,800 - -	4,029 8 6	2,770 11 6	—
B.—Maintenance and Repairs - - - -	4,900 - -	4,962 7 8	—	62 7 8
C.—Furniture - - - -	2,000 - -	1,962 8 10	37 11 2	—
D.—Rents, Insurance, Tithe Rent-Charges, &c. - - - -	10,500 - -	10,689 5 4	—	189 5 4
E.—Fuel, Light, Water, and Household Articles - - - -	6,200 - -	6,077 17 -	122 3 -	—
<b>Total CUSTOMS - - £.</b>	<b>30,400 - -</b>	<b>27,721 7 4</b>	<b>2,930 5 8</b>	<b>251 13 -</b>
<b>INLAND REVENUE BUILDINGS :</b>				
F.—New Works, Alterations, Additions, and Purchases - - - -	25,500 - -	28,692 6 7	—	3,192 6 7
G.—Maintenance and Repairs - - - -	7,900 - -	6,689 5 11	1,210 14 1	—
H.—Furniture - - - -	3,200 - -	3,076 18 8	123 1 4	—
I.—Rents, Insurance, Tithe-Rent Charges, &c. - - - -	19,200 - -	17,936 2 5	1,263 17 7	—
J.—Fuel, Light, Water, and Household Articles - - - -	7,300 - -	7,508 16 5	—	208 16 5
<b>Total INLAND REVENUE - - £.</b>	<b>63,100 - -</b>	<b>63,903 10 -</b>	<b>2,597 13 -</b>	<b>3,401 3 -</b>
<b>POST OFFICE BUILDINGS :</b>				
K.—New Works, Alterations, and Additions - - - -	131,000 - -	124,731 19 8	6,268 - 4	—
L.—Maintenance and Repairs - - - -	45,000 - -	44,133 12 3	866 7 9	—
M.—Furniture - - - -	5,500 - -	5,561 10 11	—	61 10 11
N.—Fuel, Light, and Household Articles - - - -	13,400 - -	13,504 13 8	—	104 13 8
<b>Total POST OFFICE - - £.</b>	<b>194,900 - -</b>	<b>187,931 16 6</b>	<b>7,134 8 1</b>	<b>166 4 7</b>
<b>POST OFFICE TELEGRAPH BUILDINGS :</b>				
O.—New Works, Alterations, and Additions - - - -	52,000 - -	49,457 8 11	2,542 11 1	—
P.—Maintenance and Repairs - - - -	15,000 - -	14,711 4 1	288 15 11	—
Q.—Furniture - - - -	2,200 - -	2,444 19 1	—	244 19 1
R.—Fuel, Light, and Household Articles - - - -	4,500 - -	4,501 11 2	—	1 11 2
<b>Total POST OFFICE TELEGRAPHS £.</b>	<b>73,700 - -</b>	<b>71,115 3 3</b>	<b>2,831 7 -</b>	<b>246 10 3</b>
<b>GROSS TOTAL - - £.</b>	<b>362,100 - -</b>	<b>350,671 17 1</b>	<b>15,493 13 9</b>	<b>4,065 10 10</b>
			Net Surplus of Gross Estimate over Expenditure.	
			£. 11,428 2 11	
			Surplus of Appropriations in Aid Reansed.	
			£. 789 12 3	
			Total Surplus to be Surrendered.	
			£. 12,217 15 2	
<b>Deduct,—</b>	<b>Estimated.</b>	<b>Realised.</b>		
S.—Appropriations in Aid - - - -	4,100 - -	4,889 12 3		
<b>NET TOTAL - - £.</b>	<b>358,000 - -</b>	<b>345,782 4 10</b>		

CLASS I.—*continued.*

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VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*

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## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—*See* Statement of New Works.
- B.—Casual variations.
- C.— Ditto.
- D.—The charge for rents, &c. Outports, England and Wales, was slightly under-estimated.
- E.—Casual variation.
- F.—*See* Statement of New Works.
- G.—The requirements during the year proved to be less than had been anticipated.
- H.—Casual variation.
- I.—The saving is due to the delay in obtaining possession of the additional premises adjoining Somerset House.
- J.—Casual variation.
- K.—*See* Statement of New Works.
- L.—Casual variation.
- M.— Ditto.
- N.— Ditto.
- O.—*See* Statement of New Works.
- P.—Casual variation.
- Q.—The requirements in the Country Offices were greater than had been anticipated.
- R.—Casual variation.
- S.—A disused Customs Watch House was sold for 109*l.*, and the receipts for old materials, &c., were more by 500*l.* than had been anticipated.
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CLASS I.—*continued.*

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VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*

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The Surplus of 7,921*l.* shown on the Account of the Vote "Revenue Department Buildings, Great Britain," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1898.

*Reginald B. Brett,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*

## STATEMENT OF EXPENDITURE FOR NEW WORKS.

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	CUSTOMS BUILDINGS.				
	<i>Port of London.</i>	£.	£. s. d.	£. s. d.	£. s. d.
1	Custom House, Provision of a Hydraulic Lift in the West Courtyard in place of existing Lift.	350	394 15 3	- - -	44 15 3
2	Gravesend, Erection of New Watch House at the Custom House Pier.	900	- - -	900 - -	- - -
3	Additions and Alterations of a minor character at the Custom House and outlying offices.	300	169 3 8	130 16 4	- - -
	London Customs, Introduction of Electric Lighting System.	- - -	7 - 6	- - -	7 - 6
	<i>Outports, England and Wales.</i>				
4	Cardiff, Erection of a new Custom House -	5,000	2,918 18 -	2,081 2 -	- - -
5	Additions and Alterations of a minor character.	200	289 11 11	- - -	89 11 11
	Liverpool, Alterations to Sanitary Arrangements.	- - -	224 16 -	- - -	224 16 -
	Mostyn, New Customs Office - - -	- - -	19 19 1	- - -	19 19 1
	<i>Outports, Scotland.</i>				
6	Additions and Alterations of a minor character.	50	5 4 1	44 15 11	- - -
	TOTAL - - - £.	6,800	4,029 8 6	3,156 14 3	386 2 9
		Vote - - - -	6,800 - -	Unexpended } as above	3,156 14 3
		Expenditure - -	4,029 8 6	Excess } as above	386 2 9
		£.	2,770 11 6	Net Saving £.	2,770 11 6

CLASS I.—continued.

VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS.

OBSERVATIONS.

The walls were found to be unsound, and this involved more structural work than had been expected.

Scheme abandoned.

The expenditure under this head is uncertain, and the requirements in the year were less than usual.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		658	13	5

Very slow progress was made by the Builders . . . . .	{	Total Estimate . . . . .	£.	s.	d.
		Amount expended to 31st March 1898	8,600	-	-
		Balance . . . . .	6,053	4	9
			£. 2,546	15	3

The expenditure under this head is uncertain, and the requirements in the year were greater than had been anticipated.

The main drain in the basement area was found to be in a very bad condition and required immediate attention.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		175	12	-

The expenditure under this head is uncertain, and few demands were received during the year.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	INLAND REVENUE BUILDINGS.				
	<i>London.</i>	£.	£. s. d.	£. s. d.	£. s. d.
1	Completion of new Laboratory in place of existing Laboratory at Somerset House, on ground near Clement's Inn.	3,900	7,926 15 -	- - -	4,026 15 -
2	Somerset House, Installation of the Electric throughout the building.	2,500	2,704 19 11	- - -	204 19 11
3	Somerset House Sanitary Works, continuing Alterations and Improvements to Water Closets and Lavatories in the building generally.	1,000	967 12 3	32 7 9	- - -
4	Somerset House, Adapting, fitting up, and furnishing additional Repository and Office accommodation.	1,500	341 1 3	1,158 18 9	- - -
5	Somerset House, Adapting old Laboratory Rooms for other purposes.	300	344 14 10	- - -	44 14 10
6	Somerset House, Improving the Heating Arrangements in the Stamping and Embossing Rooms.	200	217 14 -	- - -	17 14 -
5 { 1896-7 {	Somerset House, Installation of the Electric Light in the Stamping Department.	- - -	- 16 4	- - -	- 16 4
7	Lancaster-place, Strand, Fitting up and furnishing New Office, including provision of Electric Light Fittings.	2,000	1,415 13 11	584 6 1	- - -
8	Additions and Alterations of a minor character at Somerset House, and other offices.	200	268 4 9	- - -	68 4 9
	Somerset House, Extension of Fire Mains Service to Basement Repositories.	- - -	110 5 11	- - -	110 5 11
	<i>Country, England and Wales.</i>				
5 { 1896-6 {	Birmingham, Adaptation of old Post Office premises.	- - -	48 9 2	- - -	48 9 2
9	Bristol, Erection of New Offices - - -	3,410	884 6 -	2,525 14 -	- - -
10	Bolton, Erection of New offices - - -	4,450	1,243 2 8	3,206 17 4	- - -

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

	£.	s.	d.
It was impossible to estimate with accuracy the cost of the various fittings needed for scientific purposes, and many arrangements, after they had been tried for a time, were altered to meet the requirements of the Laboratory Officials. This involved delay and additional expense	Total Estimate	23,900	-
	Amount expended to 31st March 1898	27,129	14 3
	Excess	£. 3,229	14 3

NOTE.—Part of the land acquired for the new Bankruptcy Offices was used for the new Laboratory, for which part 20,240*l.* a proportion of the whole cost, was to be paid to Bankruptcy Funds. As, however, part of the site of the Bankruptcy Offices had itself been taken from land originally purchased for the Courts of Justice Site, the cost of that part, 19,040*l.*, was to be set off against that of the land taken for the Laboratory. £1,200 the difference between the two, has been paid to the Bankruptcy Funds and is included in this item.

## Casual variation.

	£.	s.	d.
Casual variation	Amount expended to 31st March 1898	5,517	13 9

	£.	s.	d.
A larger part of the cost was met from the Vote for 1896-97 than had been anticipated when the Estimate for 1897-98 was framed. There has been a saving on the estimated cost of this scheme	Total Estimate	2,500	-
	Amount expended to 31st March 1898	2,243	12 6
	Balance	£. 256	7 6

After the removal of the Laboratory it was found that the chemicals had done considerable damage, which was not discoverable until the rooms had been dismantled.

## Casual variation.

	£.	s.	d.
Remanet	Total Estimate	350	-
	Amount expended to 31st March 1898	378	5 11
	Excess	£. 28	5 11

Possession of the building was not obtained until later than had been expected, and it was not found possible to complete the Electric Lighting in time to admit of the cost being charged against this year.

Expenditure under this head is uncertain, and the requirements in the year were greater than had been anticipated.

It was found necessary to extend the Fire Mains with the necessary appliances to the Basement Repositories.

	£.	s.	d.
Remanet	Total Estimate	2,000	-
	Amount expended to 31st March 1898	2,692	- 8
	Excess	£. 692	- 8

	£.	s.	d.
See Explanation in Appropriation Account, 1896-97	Total Estimate	7,344	-
	Amount expended to 31st March 1898	7,318	-
	Balance	£. 26	-

	£.	s.	d.
The progress of the work was delayed by strikes	Total Estimate	5,750	-
	Amount expended to 31st March 1898	2,543	2 8
	Balance	£. 3,206	17 4

CLASS I.—continued.

VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	INLAND REVENUE BUILDINGS—continued.				
	Country, England and Wales—continued.	£.	£. s. d.	£. s. d.	£. s. d.
9 { 1896-7 {	Newcastle-on-Tyne, Enlarging and Improving the office.	- - -	20 2 1	- - -	20 2 1
11	Nottingham, Erection of New Offices -	850	850 - -	- - -	- - -
12	Sunderland, Erection of New Offices -	2,000	- - -	2,000 - -	- - -
13	Warrington, Erection of New Offices -	1,650	1,650 - -	- - -	- - -
14	Additions and Alterations of a minor character.	140	121 3 -	18 17 -	- - -
	Bradford, Inland Revenue Office, Acquisition of Site.	- - -	4,079 4 -	- - -	4,079 4 -
	Croydon, New Inland Revenue Office	- - -	2,555 - -	- - -	2,555 - -
	Ely, Alterations, &c., at Inland Revenue Office.	- - -	120 - -	- - -	120 - -
	Leeds, Alterations - - - -	- - -	166 6 11	- - -	166 6 11
	Preston, New Inland Revenue Office -	- - -	1,300 - -	- - -	1,300 - -
	Scotland.				
15	Glasgow, Alterations and Additions -	1,200	1,296 14 9	- - -	96 14 9
16	Additions and Alterations of a minor character.	200	59 19 10	140 - 2	- - -
	Total - - - £.	25,500	28,692 6 7	9,667 1 1	12,859 7 8
		Vote - - - -	25,500 - -	Unexpended } as above }	9,667 1 1
		Expenditure - -	28,692 6 7	Excess as } above }	12,859 7 8
		£.	3,192 6 7	Net Excess £.	3,192 6 7



CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

		£.	s.	d.
Remanet	Total Estimate	2,000	-	-
	Amount expended to 31st March 1898	2,576	4	8
	Excess	£ 576	4	8
	Total Estimate	£. 6,942	s. -	d. -
	Amount expended to 31st March 1898	4,850	-	-
	Balance	£. 2,092	-	-

There was delay in the completion of the purchase of the Site.

	£.	s.	d.
Total Estimate	2,650	-	-
Amount expended to 31st March 1898	2,650	-	-
	£.	-	-

Casual variation.

The present Offices are rented buildings, and are not adequate or convenient. A Site has been purchased and a building is being erected, which will accommodate the whole of the Excise and Stamp branches under one roof. *See Estimates for 1898-99.*

New Offices at Croydon became necessary in consequence of the transfer of the seat of collection from Maidstone to that place. Provision for the cost of the erection of the New Offices is made in the Estimate for 1898-99, but the site was purchased in 1897-98.

The Inland Revenue Office is in the New Post Office buildings. Provision was made for the Post Office portion of the expenditure upon alterations and fittings, but by an oversight no provision was taken for the Inland Revenue Office portion.

These alterations were required in connection with the provision of accommodation for an additional Surveyor of Taxes.

The present Inland Revenue Office, a hired building, the lease of which will expire in 1900, is not satisfactory, and a Site has been purchased adjoining that for the New Post Office, upon which a new Inland Revenue Office is being erected. *See Estimates for 1898-99.*

Casual variation.

Expenditure under this head is uncertain, and few demands were received during the year.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS.						
	<i>London District.</i>	£.	£	£.	£. s. d.	£. s. d.	£. s. d.
1 1895-6	General Post Office, North, New Building (excluding Furniture).	-	-	-	5 18 2	-	5 18 2
1	General Post Office, West, Improved Accommodation for Telegraph Department.	-	5,015	5,015	4,862 7 5	152 12 7	-
2	Western Central District, New Office	24,854	828	25,682	23,377 5 2	-	2,695 5 2
7 1895-6	Western District Post Office, Bird-street, Alterations.	-	-	-	75 7 5	-	75 7 5
3 1896-7	Mount Pleasant, Parcel Dépôt	-	-	-	1 8 6	-	1 8 6
3	Anerley, New Postmen's Office	650	-	650	285 19 8	364 - 4	-
4	Battersea, New Post Office	4,360	545	4,905	3,719 5 6	1,185 14 6	-
5	Bovay Place, Holloway, Telegraph Factory, Enlargement.	-	7,700	7,700	7,385 5 10	314 14 2	-
6	Brockley, New Postmen's Office	2,030	-	2,030	-	2,030 - -	-
7	Kensington, Young Street, Extension of Sub-District Post Office.	1,865	235	2,100	2,290 13 3	-	190 13 3
8	Southgate, New Postmen's Office	1,400	-	1,400	1,418 6 11	-	18 6 11
16 1896-7	Stratford East, New Branch Office	-	-	-	27 10 1	-	27 10 1
9	Stratford East, Postmen's Office Extension.	600	-	600	770 4 4	-	170 4 4
18 1896-7	Sydenham, New Postmen's Office	-	-	-	- 4 -	-	- 4 -
10	Walworth, New Postmen's Office	2,900	-	2,900	2,661 1 7	238 18 5	-

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

		£.	s.	d.
Remanet	Total Estimate	208,500	-	-
	Amount expended to 31st March 1898	219,893	9	7
	Excess	£. 11,393	9	7
Casual variation	Total Estimate	20,700	-	-
	Amount expended to 31st March 1898	22,144	9	11*
	Excess	£. 1,444	9	11
*NOTE.—In the statement for 1896-97 the expenditure was over-stated by 40%, an item of that amount properly chargeable to Furniture having been charged to this section in error.				
Delay took place at the commencement of the Works, and this involved a heavier charge upon this year than had been anticipated.	Total Estimate	55,700	-	-
	Amount expended to 31st March 1898	33,702	2	4
	Balance	£. 1,997	17	8
Remanet	Total Estimate	940	-	-
	Amount expended to 31st March 1898	1,749	19	2
	Excess	£. 809	19	2
Remanet	Total Estimate	61,550	-	-
	Amount expended to 31st March 1898	58,199	7	1
	Balance	£. 3,350	12	11
See Explanation in Appropriation Account, 1896-97. There is a saving upon this service	Total Estimate	3,050	-	-
	Amount expended to 31st March 1898	2,791	18	8
	Balance	£. 258	1	4
When the Estimate for 1897-98 was framed, it was expected that the expenditure in the latter part of 1896-97 would be considerably less than it proved to be. This involved a corresponding diminution of expenditure in 1897-98	Total Estimate	8,550	-	-
	Amount expended to 31st March 1898	8,609	1	4
	Excess	£. 59	1	4
Casual variation	Total Estimate	10,200	-	-
	Amount expended to 31st March 1898	9,280	8	1
	Balance	£. 919	11	11
The negotiations for the Site fell through, and no other site has as yet been obtained.				
Casual variation	Total Estimate	3,600	-	-
	Amount expended to 31st March 1898	3,720	8	10
	Excess	£. 120	8	10
Casual variation	Total Estimate	2,000	-	-
	Amount expended to 31st March 1898	1,802	1	11
	Balance	£. 197	18	1
Remanet	Total Estimate	2,400	-	-
	Amount expended to 31st March 1898	2,281	6	4
	Balance	£. 118	13	8
Owing to delay in the commencement and progress of the works, a heavier charge fell upon this year than had been anticipated.				
Remanet	Total Estimate	2,700	-	-
	Amount expended to 31st March 1898	2,760	8	8
	Excess	£. 60	8	8
Casual variation.				

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	<i>London District—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
11	Additions and Alterations of an unforeseen or minor character, which may become necessary during the year.	7,500	2,500	10,000	(10,325 5 -)	-	325 5 -
	Minor Works				3,496 11 7		
	Unforeseen Works, viz. :						
	Deptford Sub District Post Office, Enlargement of Sorting Office.				38 - 1		
	Euston Road, 402, Sanitary works, &c.				81 4 11		
	General Post Office, East, Re-arrangement of Newspaper Branch.				6 1 3		
	General Post Office, East, Structural Alterations in connection with Electric Lighting.				10 13 1		
	General Post Office, East, Substitution of Asphalte for Granite in that portion of the yard bordering on Foster Lane.				241 7 5		
	General Post Office, East, Works in connection with Christmas pressure.				95 19 -		
	General Post Office, East and West, Alterations.				655 14 9		
	General Post Office, East, West, and North, Electric Lighting.				40 18 1		
	General Post Office, North, Enlarging presses for Registered Papers.				127 5 9		
	General Post Office, West, Additional accommodation in dining room of Central Telegraph Office.			- For Vote, see above -	139 18 9	- For Total, see above -	
	General Post Office, West, Alterations to Drainage System.				665 14 9		
	General Post Office, West, Alterations to Serving Counters in Dining Rooms.				87 2 1		
	General Post Office, West, Inland Telegraph Branch of the Accountant General's Department, additional Tables for Sorting and Tracing Telegrams.				125 13 -		
	General Post Office, West, New Battery Racks, &c. at Central Telegraph Office.				43 10 -		
	General Post Office, West, Structural alterations in connection with warming corridors, &c.				216 13 3		
	General Post Office, Improved Water Supply.				6 14 6		
	Lee, New Sorting Office				- 14 -		
	London Wall and Fore Street, Removal of Money Order Staff.				473 18 8		
	Moorgate Street Buildings, Rearrangement of Telegraph School.				144 11 11		

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

See explanations below.

Remanet	- - - - -	Amount expended to 31st March 1898	£. s. d. 628 16 11
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This was an urgent work carried out at the joint expense of the landlords, the London and North Western Railway Company and the Board. The former contributed 100%, and the balance of the outlay amounts to about 105%. Part of the cost fell on this year.

Remanet	- - - - -	Amount expended to 31st March 1898	£. s. d. 109 3 11
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Additions to the Electric Light plant were required, and part of the cost of the necessary structural work fell upon this year.

The Goldsmiths' Company complained that the noise and vibration caused by the heavy vans interfered with the delicate operations which the officers of the Company have from time to time to undertake on their premises, and it was decided to continue the work of substituting asphalt for granite paving in the Post Office Yard.

Christmas pressure.

The increase in the volume of the mails, owing largely to changes in postage rates, &c., made it imperative that additional space for sorting purposes should be at once found on the ground floor of the General Post Office, East. This involved sundry alterations, the main one being the removal of the public counter to the General Post Office, West.

Remanet	- - - - -	Amount expended to 31st March 1898	£. s. d. 194 5 10
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Rendered necessary by the increase in the number of Registered Papers and Minutes.

In consequence of an increase in the staff of Women Telegraphists, it became necessary to provide additional tables and lockers in the dining room.

See Explanation in Appropriation Account, 1896-97	- - -	Amount expended to 31st March 1898	£. s. d. 666 19 9
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The delays caused by insufficiency of space at the serving counters in the Telegraphists' dining rooms were so serious that it became necessary to afford some relief by increasing the counter accommodation forthwith, without waiting for the contemplated permanent extension of the premises.

Rendered necessary by an increase of work and a rearrangement of duties.

These racks, &c., were supplied upon an urgent requisition from the Post Office Authorities. Part of the cost fell on this year.

Some structural alterations were necessary in connection with the provision of certain new apparatus by which the waste steam from the boilers in the General Post Office, West, could be utilised for warming the building.

Remanet	- - - - -	Amount expended to 31st March 1898	£. s. d. 838 9 7
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In anticipation of Vote for 1898-99.

In connection with the transfer of the staff from the General Post Office, East, to Mount Pleasant, it became necessary to remove the Money Order Office from the old Governor's Offices and Chapel at Mount Pleasant to the postal premises in Fore Street and London Wall.

This was necessary for the accommodation of more learners.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.
	<i>London District—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	<i>Unforeseen Works—continued.</i>						
	Mount Pleasant, Conversion of Money Order Office for Store purposes and removal and reconstruction of the iron building.				1,953 14 7		
	Mount Pleasant, New Boilers, &c. at the Parcels Office.				216 8 1		
	Mount Pleasant Parcel Sorting Office, Covering Hot Water Pipes with non-conducting Material.				183 6 4		
	Mount Pleasant Telegraph Factory, Constructing enclosure for Assistant Foreman in charge of Battery and Block B.				113 - 8		
	Mount Pleasant Telegraph Factory, Structural Work.				410 - 11		
	Newgate Street, 25-28, Adapting Rooms for use of Staff of Superintending Engineer for Southern District of England.				152 15 7		
	North-West District Office, Additional Fittings and Furniture.				343 9 -		
	North-West District Office, Diversion of Sorting Work from the General Post Office.				111 18 6		
	Paddington, Additional Stamping Table, &c. at District Office.				82 4 6		
	Woolwich Sorting Office, Improvement of Sanitary Arrangements.				60 - -		
	<i>England and Wales.</i>						
22 1896-7 }	Bangor, Post Office Alterations - -	-	-	-	4 3 10	-	4 3 10
12	Bath, Head Post Office, Alterations -	150	-	150	479 14 2	-	329 14 2
24 1896-7 }	Birmingham, Five Ways New Post Office.	-	-	-	3 17 2	-	3 17 2
13	Bridgwater, Post Office Extension -	350	350	700	613 5 1	86 14 11	-
14	Bromley (Kent), New Post Office -	450	150	600	161 12 5	438 7 7	-
15	Bury (Lancashire), New Post Office -	3,000	1,000	4,000	-	4,000 - -	-

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## O B S E R V A T I O N S.

At the urgent request of the Postmaster General these services, involving important changes and considerable alterations, were undertaken at a total estimated cost of 3,400*l.* Part of the cost fell on this year.

It was found convenient to extend the system of steam pipes and cylinders established at Mount Pleasant to the five kitchens in the basement set apart for the use of the men.

The mains for the heating apparatus run through the basement, and raise the temperature to so high a degree that without some non-conducting material they cause considerable injury to the large stock of baskets stored there.

A place was needed by the Assistant Foreman where he could do his accounts and make drawings, and at the same time keep proper supervision over the shops in his charge.

See Explanation in Appropriation Account, 1896-97 - - - Amount expended to 31st March 1898 - £. s. d.  
601 13 7

Necessitated by a re-arrangement of the staff.

Better accommodation was required for this district and the lease of 29, Eversholt-street was taken. It was necessary to provide additional fittings and furniture.

In order to reduce the amount of work to be dealt with at the General Post Office, East, some 24,000 letters daily have been diverted to the North-West District Post Office. This has involved the provision of fittings at the latter office.

See Explanation in Appropriation Account, 1896-97 - - - Amount expended to 31st March 1898 - £. s. d.  
88 17 3

This improvement was urgently required. Part of the cost fell on this year.

			<u>£. s. d.</u>
Remanet - - - - -	{	Total Estimate - - - - -	566 - -
		Amount expended to 31st March 1898 - - -	572 18 4
		Excess - - - - -	<u>£. 6 18 4</u>

			<u>£. s. d.</u>
The expenditure in 1896-97 was considerably less than the Vote, with the result that the charge in 1897-98 was heavier than had been anticipated - - - - -	{	Total Estimate - - - - -	1,430 - -
		Amount expended to 31st March 1898 - - -	1,440 1 8
		Excess - - - - -	<u>£. 10 1 8</u>

			<u>£. s. d.</u>
Remanet - - - - -	{	Total Estimate - - - - -	3,300 - -
		Amount expended to 31st March 1898 - - -	3,426 15 2
		Excess - - - - -	<u>£. 126 15 2</u>

			<u>£. s. d.</u>
The cost of this work was under-estimated, and some services were carried out which were not provided for when the Estimate was framed. In regard to the expenditure in 1897-98 being less than the provision, the same explanation applies as in the case of Bromley (next item) - - - - -	{	Total Estimate - - - - -	1,100 - -
		Amount expended to 31st March 1898 - - -	1,323 7 5
		Excess - - - - -	<u>£. 223 7 5</u>

			<u>£. s. d.</u>
The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year - - - - -	{	Total Estimate - - - - -	5,800 - -
		Amount expended to 31st March 1898 - - -	5,991 17 5
		Excess - - - - -	<u>£. 191 17 5</u>

There was delay in the conveyance of the property and in the preparation of sketch plans.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	<i>England and Wales—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
16	Cardiff, New Head Post Office - -	10,670	5,330	16,000	10,242 17 5	5,757 2 7	- -
17	Cardiff, Barry Dock Branch Office, Fittings, &c.	505	165	670	- -	670 - -	- -
18	Carlisle, Head Post Office, Alterations	330	400	730	- -	730 - -	- -
19	Colchester, Post Office, Enlargement -	3,110	390	3,500	2,971 2 11	528 17 1	- -
30 } 1895-6	Croydon, New Post Office - - -	-	-	-	64 7 10	- -	64 7 10
20	Derby, Branch Post Office, Rebuilding	5,600	1,400	7,000	3,333 10 -	3,666 10 -	- -
30 } 1896-7	East Grinstead, New Post Office -	-	-	-	31 18 7	- -	31 18 7
21	Ely, New Post Office - - - -	600	200	800	1,117 4 5	- -	317 4 5
22	Epsom, New Post Office - -	2,000	2,000	4,000	4,079 11 9	- -	79 11 9
23	Gateshead, New Post Office - -	4,550	650	5,200	3,280 7 11	1,919 12 1	- -
24	Harrogate, New Head Post Office -	90	30	120	11 3 9	108 16 3	- -
25	Hyde (Manchester) New Post Office -	1,472	368	1,840	2 5 10	1,837 14 2	- -
33 } 1896-7	Landport, Post Office Enlargement -	-	-	-	23 8 7	- -	23 8 7
26	Leamington, Post Office Enlargement	1,500	200	1,700	1,126 - -	574 - -	- -



CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

The expenditure in the previous year proved to be more than had been anticipated when the Estimate for 1897-98 was framed. This involved a corresponding decrease of expenditure in 1897-98	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	55,500	-	-
	Balance	54,925	4	11

Scheme abandoned.

Delay on the part of the railway company in erecting an office at the station postponed the commencement of the works at the Head Post Office.

The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	3,800	-	-
	Balance	3,613	14	11

Remanet	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	6,950	-	-
	Excess	7,147	2	6

There was delay on the part of the builders	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	8,300	-	-
	Balance	3,346	17	3

Remanet	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	2,700	-	-
	Excess	3,134	1	11

Some additional services were found to be necessary. It was anticipated that part of the cost would have fallen on the Vote for last year, but there was delay in commencing the works	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	1,040	-	-
	Excess	1,117	6	7

Casual variation	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	4,500	-	-
	Excess	4,628	12	8

The commencement of the works did not take place so soon as had been expected.

The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	7,000	-	-
	Balance	6,970	14	-

The acquisition of an enlarged site caused delay in the preparation of the plant.

Remanet	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	7,411	-	-
	Excess	8,253	2	10

The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1898	2,200	-	-
	Balance	1,917	12	10

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graphs.	Total.		Unexpended.	Excess.
		£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
34 1896-7 }	<i>England and Wales—continued.</i>						
	Leeds, New Head Post Office - -	-	-	-	1 8 6	- -	1 8 6
27	Leicester, New Branch Post Office -	857	143	1,000	857 10 10	142 9 2	- -
28	Liverpool, New Head Post Office -	27,690	17,310	45,000	22,495 5 11	22,504 14 1	- -
29	Macclesfield, Post Office Enlargement	200	345	545	539 2 -	5 18 -	- -
30	Malvern, New Post Office - - -	1,500	500	2,000	- -	2,000 -	- -
38 1896-7 }	Newbury, New Post Office - - -	-	-	-	11 4 6	- -	11 4 6
31	Nottingham, Head Post Office - -	6,946	3,474	10,420	9,051 7 -	1,368 13 -	- -
32	Oldham, Post Office, Alterations -	2,240	560	2,800	- -	2,800 - -	- -
33	Rugby, New Post Office - - -	1,474	-	1,474	851 1 5	622 18 7	- -
34	Reading, New Post Office - - -	4,350	-	4,350	3,253 8 -	1,096 12 -	- -
35	Ross, New Post Office - - -	2,400	800	3,200	- -	3,200 - -	- -
36	St. Helen's, Post Office Enlargement -	2,100	420	2,520	2,865 12 10	- -	345 12 10
37	Scarborough, Head Post Office, Enlargement.	2,300	550	2,850	1,734 15 7	1,115 4 5	- -
34 1894-5 }	Southampton, Head Post Office, Improved Accommodation.	-	-	-	4 10 9	- -	4 10 9
38	Southampton, Head Telegraph and Branch Post Office (exclusive of Fittings, &c.)	50	950	1,000	- -	1,000 - -	- -

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## O B S E R V A T I O N S.

		£.	s.	d.
Remanet . . . . .	Total Estimate . . . . .	- 76,350	-	-
	Amount expended to 31st March 1898 . . . . .	- 80,692	6	2
	Excess . . . . .	£. 4,342	6	2

		£.	s.	d.
The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year . . . . .	Total Estimate . . . . .	- 7,390	-	-
	Amount expended to 31st March 1898 . . . . .	- 6,154	11	1
	Balance . . . . .	£. 1,235	8	11

		£.	s.	d.
The strike of plasterers which began in May 1897 and lasted until January 1898 interfered seriously with the general progress of the works . . . . .	Total Estimate . . . . .	- 160,000	-	-
	Amount expended to 31st March 1898 . . . . .	- 127,098	10	3
	Balance . . . . .	£. 32,901	9	9

Casual variation.

There was delay in the acquisition of the site.

		£.	s.	d.
Remanet . . . . .	Total Estimate . . . . .	4,300	-	-
	Amount expended to 31st March 1898 . . . . .	4,203	13	-
	Balance . . . . .	£. 96	7	-

		£.	s.	d.
The expenditure in the previous year was greater than had been anticipated, with the result that the charge in 1897-98 was less than the provision . . . . .	Total Estimate . . . . .	- 48,450	-	-
	Amount expended to 31st March 1898 . . . . .	- 47,325	17	6
	Balance . . . . .	£. 1,124	2	6

Delay was caused by legal difficulties which attended the purchase of the site.

		£.	s.	d.
The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year. A saving has been effected on this service as a whole . . . . .	Total Estimate . . . . .	- 2,000	-	-
	Amount expended to 31st March 1898 . . . . .	- 1,566	19	2
	Balance . . . . .	£. 433	-	10

		£.	s.	d.
Ditto . . . . .	Total Estimate . . . . .	- 5,850	-	-
	Amount expended to 31st March 1898 . . . . .	- 4,946	7	9
	Balance . . . . .	£. 903	12	3

There was delay in the acquisition of the site and in the preparation of the plans.

		£.	s.	d.
Delay took place in the commencement of the work, and this involved a heavier charge upon this year than had been anticipated . . . . .	Total Estimate . . . . .	- 3,200	-	-
	Amount expended to 31st March 1898 . . . . .	- 3,077	14	9
	Balance . . . . .	£. 122	5	3

		£.	s.	d.
This work was delayed to suit the convenience of the Post Office Department . . . . .	Total Estimate . . . . .	- 2,850	-	-
	Amount expended to 31st March 1898 . . . . .	- 1,734	16	9
	Balance . . . . .	£. 1,115	3	3

		£.	s.	d.
Remanet . . . . .	Total Estimate . . . . .	- 9,925	-	-
	Amount expended to 31st March 1898 . . . . .	- 11,401	7	9
	Excess . . . . .	£. 1,476	7	9

There was delay in the acquisition of the site.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.		
		Post.	Telegraphs.	Total.		Unexpended.	Excess.	
	<i>England and Wales—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.	
43 } 1896-7	Southend, New Post Office - -	-	- -	- -	90 8 -	- - -	90 8 -	
39	Southport, New Post Office - -	6,223	2,075	8,298	5,137 5 1	3,160 14 11	- - -	
47 } 1896-6	Stamford, New Post Office - - -	-	-	-	2 10 7	- - -	2 10 7	
40	Sunderland, New Head Post Office -	4,500	1,500	6,000	- 15 -	5,999 5 -	- - -	
41	Surbiton, New Post Office - - -	1,400	700	2,100	386 1 5	1,713 18 7	- - -	
47 } 1896-7	Tipton, New Post Office - - -	-	- -	- -	14 5 -	- - -	14 5 -	
48 } 1896-7	Tunbridge Wells, New Post Office -	-	-	-	6 3 7	- - -	6 3 7	
42	West Hartlepool, New Post Office -	4,860	3,240	8,100	2,087 6 8	6,012 13 4	- - -	
43	Whitby, Post Office Enlargement -	3,280	1,090	4,350	(3,531 19 2)	818 - 10	- - -	
44	Wolverhampton, New Post Office -	750	250	1,000	559 3 10	440 16 2	- - -	
45	Additions and alterations of an unforeseen or minor character which may become necessary during the year.	8,250	2,750	11,000	(10,433 3 5)	566 16 7	- - -	
	Minor Works - - - - -				2,999 3 2			
	Unforeseen Works, viz.:							
	Accrington, Improved Accommodation				5 6 6			
	Bedford, New Post Office - - -	- For Vote, see above -			1,151 5 8	- For Total, see above -		
	Birkenhead, Adaptation and fittings -				2 19 5			
	Birkenhead, New Sorting Office, Fittings, &c.				97 1 9			

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

		£.	s.	d.
Remanet	Total Estimate	4,500	-	-
	Amount expended to 31st March 1898	4,775	12	11
	Excess	£.	275	12 11

		£.	s.	d.
Progress delayed by strikes	Total Estimate	12,300	-	-
	Amount expended to 31st March 1898	8,880	7	10
	Balance	£.	3,419	12 2

		£.	s.	d.
Remanet	Total Estimate	3,500	-	-
	Amount expended to 31st March 1898	3,614	4	2
	Excess	£.	114	4 2

There was delay in the acquisition of the site.

Delay arose in consequence of a revision of the tenders.

		£.	s.	d.
Remanet	Total Estimate	3,600	-	-
	Amount expended to 31st March 1898	3,552	2	2
	Balance	£.	47	17 10

		£.	s.	d.
Remanet	Total Estimate	6,250	-	-
	Amount expended to 31st March 1898	6,404	7	7
	Excess	£.	154	7 7

		£.	s.	d.
There was delay in the commencement and in the progress of the works	Total Estimate	9,600	-	-
	Amount expended to 31st March 1898	2,090	-	8
	Balance	£.	7,509	19 4

		£.	s.	d.
There was delay on the part of the builders	Total Estimate	4,850	-	-
	Amount expended to 31st March 1898	4,258	9	6
	Balance	£.	591	10 6

		£.	s.	d.
The payments in 1896-97 were greater than had been anticipated when the Estimate for 1897-98 was framed, thus lessening the charge against this year	Total Estimate	16,780	-	-
	Amount expended to 31st March 1898	16,622	1	4
	Balance	£.	157	18 8

See explanations below.

		£.	s.	d.
Remanet	Amount expended to 31st March 1898	421	2	4

Provision is made for this service in the Estimate for 1898-99, but in order to avoid a renewal of the lease of the premises now occupied by the Post Office it was found advisable to commence the work in 1897-98.

In consequence mainly of the large increase in the parcel work a workshop adjoining the Post Office was taken and adapted and fitted for Post Office requirements. A small portion of the cost fell on this year.

The old office was too small for the business, and new premises were taken. Part of the cost of the necessary fittings fell upon this year's Vote.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.		
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.	
	<i>England and Wales—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.	
	Unforeseen Works— <i>continued.</i>							
	Birmingham, Works in connection with Telephone Trunk Lines.				2 10 6			
	Birmingham, Works in connection with Christmas pressure.				114 17 3			
	Cardiff Exchange, Branch Post Office, Adaptations, &c.				116 4 4			
	Carmarthen, Moveable Building, as office for new sectional Engineer of Telegraphs.				109 4 1			
	Carnarvon, Providing Telephone Room				63 18 8			
	Cheltenham, Accommodation for Post Office Surveyor for South Wales District.				18 13 8			
	Chester, Rearrangement of Sanitary Accommodation, &c.				258 10 1			
	Dewsbury, Additional Fittings, &c. -				1 16 6			
	Dover, Providing a third iron tank at Submarine Cable Dépôt.				231 10 8			
	Exeter, Enlargement of Parcel Office at St. David's Station.				271 7 6			
	Grimsby, Enlargement of Sorting Room.				27 7 10			
	Huddersfield, Adapting additional building at Head Post Office.				223 6 3			
	Leeds, Erection of Dwarf Wall, Iron Railings, &c.	For Vote, see page 62 -			338 6 6	For Total, see page 62 -		
	Leicester, Head Post Office, Alterations				30 - -			
	Lincoln, additional Accommodation -				26 14 -			
	Liverpool, Works in connection with Christmas pressure.				253 11 5			
	Liverpool, Works in connection with Christmas pressure.				6 6 9			
	Llanelli, Alterations, &c., at Head Office and Docks Branch Office.				104 14 6			
	Manchester, New Furniture and Expenses in connection with removal of Superintending Engineer of Telegraphs.				100 6 2			
	Manchester, New Sorting Office for Eastern District.				357 9 6			
	Manchester, providing Telephone Message Room, &c.				111 18 -			
	Manchester, Works in connection with Telephone Trunk Lines.				12 16 3			
	Newcastle-on-Tyne, Structural Alterations, &c. in Accumulator Room.				147 9 4			

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## O B S E R V A T I O N S.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		408	1	5

Christmas pressure.

A branch Post Office was established to meet the requirements of the Exchange, which has become one of the chief business centres of the town. Rooms were hired from the Exchange Company, and part of the cost of adaptation and fitting-up fell upon this year's vote.

It became necessary to find accommodation for a sectional engineer at Carmarthen, and this was done by providing, erecting, and fitting up a portable office of corrugated iron and woodwork by the side of the linesmen's stores.

Some structural alterations were rendered necessary by the extension of the telephone trunk system to Carnarvon.

It became necessary to provide an office for the travelling staff and the stationary staff attached to the South Wales District. Part of the cost fell on this year.

The sanitary accommodation was greatly in need of improvement.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		303	3	2

Owing to the increase in the number and types of cables which have to be kept at the Dover Cable Depot an additional tank was required.

Rendered necessary by growth of business, especially at Christmas.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		342	17	2

The adaptation of this building was rendered necessary by the extent of business. *See Estimate for 1898-99.*

A legal question of much difficulty arose in connection with the construction of the roof over the yard at the new Post Office at Leeds, and after consulting the Law Officers of the Crown, it was found to be necessary to pull down an existing wall, and to erect in lieu thereof a dwarf wall and iron railings.

It became necessary to carry out certain alterations in the interests of the public as well as of the staff, and a small part of the cost fell on this year's Vote.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		165	17	2

Christmas pressure.

Remanet. Christmas pressure - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		105	9	2

These alterations were consequent on the introduction of the Telephone Trunk System to Llanelly.

In order to provide accommodation for the machinery for the electric light at the Head Post Office it became necessary to remove the Superintending Engineer and his staff outside the building. New premises were accordingly hired, fitted, and furnished.

The work for this district had quite outgrown the accommodation, and the staff had become seriously overcrowded. New premises were taken, and part of the cost of the necessary fittings and furniture fell upon this year's Vote.

Necessary for the improvement of the Telephone Service at the Head Post Office.

Remanet - . . . . .	Amount expended to 31st March 1898	£.	s.	d.
		943	5	1

Necessary for the improvement of the Electric Light System at the Head Post Office.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	<i>England and Wales—continued.</i>						
	Unforeseen Works— <i>continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Newcastle-on-Tyne, Blakett - street Branch Post Office, Fittings and Furniture, &c.				78 14 2		
	Openshaw, Accommodation for Postmen.				199 8 -		
	Preston, Station Sorting Office, Fittings and Furniture.				631 12 9		
	Preston (Lancs), Works in connection with Telephone Trunk Lines, and providing fresh Retiring Accommodation.				84 8 2		
	Salisbury, New Sorting Office at Railway Station.				1,576 19 8		
	Sheffield, Works in connection with Telephone Trunk Lines.				11 18 10		
	Shrewsbury, Post Office, Alterations to Drainage.				89 7 3		
		For Vote, see page 62.				For Total, see page 62.	
	Southend, Post Office, Retiring Room for Female Staff.				110 6 9		
	Stoke-on-Trent, Altering existing Fittings, &c.				37 8 10		
	Stroud, Gloucester, New Fittings and Furniture.				294 13 5		
	Swansea, New Head Post Office . .				13 4 2		
	Various Post Offices, Works in connection with Telephone Trunk Lines.				18 19 9		
	Warwick, Works in connection with Telephone Trunk Lines.				49 17 10		
	Weston-super-Mare, New Post Office				1 17 10		
	Weymouth, Alterations . . .				16 6 5		
	Winchester, Head Post Office, Enlargement, Diversion of Drains.				33 3 4		
	<i>Scotland.</i>						
46	Dundee, New Post Office . . .	6,300	2,100	8,400	6,707 17 1	1,692 2 11	. .
47	Glasgow Post Office, Alterations to Heating System.	70	536	606	436 3 5	169 16 7	. .
48	Greenock, New Post Office . . .	4,125	1,375	5,500	4,617 6 3	882 13 9	. .



CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## OBSERVATIONS.

See Explanation in Appropriation Account, 1896-97 . . . .	Amount expended to 31st March 1898 .	£. s. d. 88 9 8
See Explanation in Appropriation Account, 1896-97 . . . .	Amount expended to 31st March 1898 .	£. s. d. 219 10 -
The Post Office accommodation at Preston was not adequate or satisfactory, and as the need of relief at the Head Office was becoming urgent an arrangement was made with the London and North Western Railway Company for the provision of a Sorting Office at the Station . . . . .	Amount expended to 31st March 1898 .	£. s. d. 140 9 1
See Explanation in Appropriation Account, 1896-97.		
The need of additional accommodation was pressing, and it was decided to erect a new Sorting Office at the Railway Station. See Parliamentary Estimate for 1898-99.		
Remanet . . . . .	Amount expended to 31st March 1898 .	£. s. d. 452 19 5
The drainage was in an unsatisfactory condition . . . . .	Amount expended to 31st March 1898 .	£. s. d. 108 15 8
	Previous expenditure of 19l. 8s. 5d. was charged to Minor Works. It was not anticipated that the expenditure would exceed 100l.	
In connection with the introduction of the Telephone Trunk System, it became necessary to form a new Retiring Room for the Female Staff.		
See Explanations in Appropriation Accounts, 1895-96 and 1896-97.	Amount expended to 31st March 1898 .	£. s. d. 169 19 -
In order to provide additional accommodation rendered necessary by the increase in the Sorting Work, some alterations were carried out, and new fittings and furniture provided.		
In anticipation of Vote for 1898-99.		
See Explanation in Appropriation Account, 1896-97 . . . .	Amount expended to 31st March 1898 .	£. s. d. 5,107 19 2
Ditto . . . . .	Amount expended to 31st March 1898 .	£. s. d. 123 13 6
Remanet . . . . .	Amount expended to 31st March 1898 .	£. s. d. 59 3 10
Owing to the growing needs of the service, it became necessary to carry out some alterations, and a small part of the cost fell on this year.		
In view of the purchase of some additional land for the proposed enlargement of the Head Post Office, it was considered advisable to divert the drains.		
Great difficulty was experienced in obtaining a supply of stone during the early part of 1897, and the progress of the building was thereby delayed . . . . .	Total Estimate . . . . . Amount expended to 31st March 1898 . Balance . . . . .	£. s. d. 24,000 - - 17,005 7 1 £. 6,994 12 11
Part of the apparatus provided by the Telegraph Engineering Department was delivered much later than had been expected, and the cost could not be charged, as had been anticipated, against 1897-98.		
Same Explanation as in the case of Dundee Post Office above . . . . .	Total Estimate . . . . . Amount expended to 31st March 1898 . Balance . . . . .	£. s. d. 14,300 - - 7,812 14 2 £. 6,487 5 10

CLASS I.—*continued.*

VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*

### STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.
57 1896-7 }	Scotland—continued. Oban, Temporary Post Office . - -	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	-	-	-	1 17 9	-	-	1 17 9
49	Perth, New Post Office . - - -	5,400	1,800	7,200	6,976 13 4	223 6 8	-
59 1896-7 }	Rothsay, New Post Office . - - -	-	-	-	214 4 7	-	214 4 7
	Additions and Alterations of an unforeseen or minor character which may become necessary during the year.	1,125	375	1,500	(1,568 2 7)	-	68 2 7
50	Minor Works . - - - -				540 15 5	-	
	Unforeseen Works, viz.: Arbroath, New Post Office . - - -				- 2 -		
	Edinburgh, Remodelling Sanitary Arrangements.				277 6 3		
	Edinburgh, Removal of w.c. and lavatory Apparatus.				196 18 10		
	Forfar, New Post Office . - - -				407 3 11		
	Glasgow, Additional Accommodation for Engineering Staff.				145 16 2		
	GROSS TOTAL . - - £.	178,906	72,299	251,205	174,189 8 7	82,140 9 3	5,124 17 10
	Deduct for Works which may not be carried out during the year . - -	47,906	20,299	68,205	-	68,205 - -	-
	TOTAL . - - £.	131,000	52,000	183,000	174,189 8 7	13,935 9 3	5,124 17 10
	Vote . - - - -				183,000 - -	Unexpended as above - }	13,935 9 3
	Post . - - £. s. d.     124,731 19 8 } Expenditure . - -				174,189 8 7	Excess as above - }	5,124 17 10
	Telegraphs . - 49,457 8 11 }				£. 8,810 11 5	Net Saving £.	8,810 11 5
Balances as per Appropriation Account :							
						New Works, Post (Saving) . - -	6,268 - 4
						Ditto . Telegraphs (Saving) . - -	2,542 11 1
						NET SAVING, as above . - £.	8,810 11 5

Her Majesty's Office of Works, &c., }  
30 November 1898.

CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

## O B S E R V A T I O N S.

		£.	s.	d.
Remanet - . . . . .	Total Estimate . . . . .	1,200	-	-
	Amount expended to 31st March 1898 . . . . .	1,384	10	7
	Excess . . . . .	£.	184	10 7
Casual variation . . . . .	Total Estimate . . . . .	11,500	-	-
	Amount expended to 31st March 1898 . . . . .	8,457	8	5
	Balance . . . . .	£.	3,042	11 7
Remanet. Delay arose involving some additional expense. More fittings were required than had been originally provided for . . . . .	Total Estimate . . . . .	4,500	-	-
	Amount expended to 31st March 1898 . . . . .	4,913	12	8
	Excess . . . . .	£.	413	12 8

See Explanations below.

In anticipation of Vote for 1898-99.

This work was undertaken upon the urgent representations of the Post Office authorities.

The old apparatus was very defective.

The old Post Office was no longer capable of affording proper accommodation for the duties, and it was decided to erect a new office. See Parliamentary Estimate for 1898-99.

Further accommodation was required, and this expenditure was on the necessary adaptation, fitting and furnishing.

Reginald B. Brett,  
Accounting Officer.

CLASS I.—*continued.*

## VOTE 8.

## REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads, B., D., F. J., M., N., Q. and R.

**New Works.** 2. The variations between the Grant and Expenditure upon the several works provided for under Sub-Heads A., F., K., and O., are explained by the Accounting Officer on the Statement of Expenditure for New Works, appended to the Account.

**General Remarks on New Works.** 3. This Statement shows that in eleven cases no expenditure (with the exception of a trifling sum for Sunderland Post Office) has taken place upon works for which provision, to the extent of 25,330*l.*, was made in the Estimates. The reasons stated are: the abandonment of the schemes for a Customs Watch-house at Gravesend and for fittings at Barry Dock (Cardiff) Post Office; delay by the railway company at Carlisle (Head Post Office); and failure to complete the acquisition of sites for Inland Revenue and Post Offices at Sunderland, and for Post Offices at Brockley, Bury (Lancs.), Malvern, Oldham, Ross, and Southampton.

On various other items, including additions and alterations of a minor or unforeseen character, expenditure, amounting in the aggregate to 9,133*l.* 10*s.* 10*d.*, has been incurred in excess of the sums provided in the Estimates. The excesses have, where necessary, received the sanction of the Treasury.

**Remarks on Expenditure under Sub-Head A.** 4. Customs Buildings.—Owing to the slow progress made by the builders on the new Custom House at Cardiff, only 2,918*l.* 18*s.* was spent in the year out of 5,000*l.* provided for this work.

**Sub-Head F.** 5. Inland Revenue Buildings.—A large excess on the new Inland Revenue Laboratory near Clement's Inn is explained on the Statement; where also, in connection with this service, a Note is made, as requested by the Treasury, as to the adjustment of the value of lands between the Office of Works and the Bankruptcy Department, a sum of 1,200*l.* which had not been included in the Estimates having been paid to the latter by way of equality of exchange.

Sites have been purchased for offices at Bradford, Croydon, and Preston, at a total cost of 7,934*l.* 4*s.* There was no provision for these or for three other small items of expenditure, but, as regards the sites, it was stated on the Estimates for 1898–99, in which provision was made for the erection of new Inland Revenue Offices in these towns, that the cost of the sites was to be paid by 31st March 1898.

On the other hand, the site for an office at Bristol, for which provision was made in 1897–98, was bought and paid for in the previous year, as mentioned in par. 6 of my report on this Vote for 1896–97. At Bolton the progress of the works on the new Inland Revenue offices was delayed by strikes, and out of a provision of 4,450*l.* only 1,243*l.* 2*s.* 8*d.* was expended.

**Sub-Heads K. & O.** 6. Post Office and Telegraph Buildings.—Owing to the deduction from the gross Estimate for 1897–98 of a sum of 68,205*l.* in respect of works which might not be carried out within the year there can be no exact comparison between the amounts provided and the amounts actually expended on the several works detailed in the Estimates. The account shows net savings of 6,268*l.* –*s.* 4*d.* and 2,542*l.* 11*s.* 1*d.* under Sub-Heads K. and O., respectively.

7. The gross amount of excesses on Post Office and Telegraph Buildings shown at the end of the New Works Statement on page 68 is 5,124*l.* 17*s.* 10*d.*, which includes expenditure (principally remanets) amounting to 584*l.* 17*s.* 5*d.* upon items of work for which no provision was made. The principal excess (2,695*l.* 5*s.* 2*d.*) was on the New Office for the Western Central District, where it is explained there had been delay at the commencement of the works which involved a heavier charge upon this year than had been anticipated.

8. The sums unexpended out of the sums provided for the several items of work amounted in all to 82,140*l.* 9*s.* 3*d.*, reduced, however, to a net saving of 8,810*l.* 11*s.* 5*d.* by the deduction of 68,205*l.* shown in the Estimates in respect of works which might not

CLASS I.—*continued.*

VOTE 8.—REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN—*continued.*

be carried out during the year, and of 5,124*l.* 17*s.* 10*d.*, the amount expended in excess of the sums provided. With regard to the short expenditure, I may mention that, owing to strikes at Liverpool and Southport, sums of 22,504*l.* 14*s.* 1*d.* and 3,160*l.* 14*s.* 11*d.* remain unexpended out of the provision of 45,000*l.* and 8,298*l.*, respectively.

9. The Amount to be Surrendered is, as shown by the Account, 12,217*l.* 15*s.* 2*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	362,100	-	-
Expenditure ( <i>Gross</i> ) - - - - -	350,671	17	1
Net Surplus - - -	£. 11,428	2	11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	789	12	3
Total Amount to be Surrendered - - -	£. 12,217	15	2

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 9.

## PUBLIC BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of sundry PUBLIC BUILDINGS in GREAT BRITAIN, not provided for on other Votes, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each SUB-HEAD of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.	
A.—New Works, Alterations, Additions, and Purchases - - - - -	70,400 - -	133,103 - 11	18,396 19 1	—			—	
Ditto - - ditto - - - ( <i>Additional</i> )	1,100 - -							
Ditto - - ditto - - - ( <i>Ditto</i> )	80,000 - -							
B.—Maintenance and Repairs - - - -	46,000 - -	46,891 5 5	-	-			891 5 5	
C.—Rents, Insurance, Tithe Rent Charges, &c.	58,800 - -	53,291 17 6	5,508 2 6	—			—	
D.—Caretakers, &c. - - - - -	2,250 - -	2,358 8 6	-	-			108 8 6	
E.—Fuel, Light, and Household Articles -	30,000 - -	28,435 11 10	1,564 8 2	—			—	
F.—Supply of Water - - - - -	5,000 - -	4,588 4 5	411 15 7	—			—	
G.—Carisbrook Castle, Isle of Wight - -	150 - -	149 11 10	- 8 2	—			—	
H.—Probate Registries - - - - -	2,200 - -	2,022 12 1	177 7 11	—			—	
I.—Survey Buildings - - - - -	1,900 - -	2,250 15 4	-	-			350 15 4	
J.—Furniture - - - - -	23,300 - -	23,447 14 10	-	-			147 14 10	
<div>Original - 240,000</div> <div>Additional - 1,100</div> <div>Additional - 80,000</div>	GROSS TOTAL - - £. 321,100 - -	296,539 2 8	26,059 1 5	1,498 4 1				
				Net Surplus of Gross Estimate over Expenditure.				
				£. 24,560 17 4				
				Deficiency of Appropriations in Aid Realised.				
				£. 86 2 11				
				Net Surplus to be Surrendered.				
				£. 24,474 14 5				
	Estimated.	Realised.						
K.—Appropriations in Aid - - - - -	12,000 - -	11,913 17 1						
<div>Original - 228,000</div> <div>Additional - 1,100</div> <div>Additional - 80,000</div>	NET TOTAL - - £. 309,100 - -	284,625 5 7	£. 24,474 14 5					

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*See* Statement of New Works.

B.—Casual Variation.

C.—Provision was made for a payment of 4,250*l.* on account of St. Stephen's House, but delay occurred in obtaining possession, and no rent became payable in the year 1897–98. The charge for additional accommodation for Commissions was less than had been expected.

D.—The Excess is due to the fact that it became necessary to employ caretakers to take charge of buildings acquired under the Public Offices Sites Acts.

E.—The demands for Fuel and Household Articles were less than had been anticipated.

F.—The Expenditure both for Orange Street and for water supplied by Companies was somewhat less than the provision.

G.—Casual variation.

H.—No Expenditure was incurred on Minor Works, and the general charges for cleaning, &c., were somewhat less than had been anticipated.

I.—*See* Statement of New Works. The cost of maintenance was under-estimated. Increased provision is made in 1898–99.

J.—Casual variation.

K.—Casual Variation.

## EXTRA REMUNERATION.

The Caretaker of the Banqueting Hall, Edinburgh Castle, whose salary is paid from this an Army Pension.

## CLAIMS ABANDONED.

The sum of 5*l.* 3*s.*, being the difference between the amount due from Mr. Tetley for rent of 32, King Street, S.W., for the period from 26 December 1896 to 22 January 1897—8*l.*—and the net amount—2*l.* 17*s.*—realized by process of law, has been written off as irrecoverable.

The Surplus of 5,429*l.* 7*s.* 11*d.*, shown on the Account of the Vote "Public Buildings, Great Britain," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c., }  
28 November 1898.

Reginald B. Brett,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

## CLASS I.—continued.

## VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—continued.

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Admiralty :	£.	£. s. d.	£. s. d.	£. s. d.
A. 11 B.	Works and Alterations requisite for accommodation of Admiralty Departments in Avenue House and Craven House.	- -	1,255 14 2	- -	1,255 14 2
	Bankruptcy Buildings :				
A. 1	Completion of Paving and Iron Railing -	250	304 - 5	- -	54 - 5
	Charity Commission :				
A. 2 96-7.	Enlargement of Buildings - - - -	- -	179 10 9	- -	179 10 9
	Chelsea Hospital :				
A. 2	Fitting up Bath for Infirmary - - -	130	127 15 10	2 4 2	- -
	Foreign Office :				
A. 11 C.	Improving accommodation at the Printing Department.	- -	314 15 10	- -	314 15 10
A. 18 D. 96-7.	Making an entrance from the India Office, and removing, &c. lifts.	- -	411 1 -	- -	411 1 -
A. 18 E. 96-7	Improving the heating of the Cabinet Room.	- -	4 12 -	- -	4 12 -
	Hertford House, Manchester Square :				
A. 11 C.	For the purchase of, for housing the Wallace Art Collection recently bequeathed to the Nation, and for such necessary alterations as can be carried out in 1897-98.	80,000	74,832 12 4	5,167 7 8	- -
	Local Government Board :				
A. 11 D.	Proportion of cost of re-building Chimney Stack.	- -	111 11 5	- -	111 11 5
	Millbank Prison Site :				
A. 3	Formation of Roads, &c. (Proportion of Cost)	1,000	194 14 2	805 5 10	- -
	National Gallery :				
A. 11 I.	Acquisition of Property in St. Martin's Street.	- -	6,000 - -	- -	6,000 - -



CLASS I.—*continued.*

VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c.

OBSERVATIONS.	
- - - • - - -	The arrangements for the housing of the Director of Works in these buildings necessitated the formation of communications between them, as well as various works and alterations. The work was pushed on in compliance with the urgent representations of the Admiralty.
- - - - -	The railing was more costly than had been anticipated, and the work generally being small and varied, proved to be more expensive than had been estimated for.
Total Estimate, 3,300 <i>l.</i> - - - Total Expenditure, 3,493 <i>l.</i> 19 <i>s.</i>	Remanet. The expenditure has somewhat exceeded the estimate.
- - - - -	Casual Variation.
- - - - -	There was great need of an improved system of lighting and ventilation.
Total Expenditure, 1,533 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> -	Remanet. See explanation in Appropriation Account for 1896-97.
Total Expenditure, 165 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> -	Remanet.
- - - - -	Owing to delay by the newly appointed Trustees to settle the alterations, it was not found possible to proceed with them as quickly as had been anticipated.
- - - - -	For the purpose of avoiding an unsightly architectural effect, and of improving the flues, the India Office rebuilt two chimney stacks. One of the stacks belonged partly to the Local Government Board portion of the Buildings, and this expenditure represents the proportion of the total expense payable from Imperial funds.
Total Estimate, 3,000 <i>l.</i> - - - Total Expenditure, 2,104 <i>l.</i> 1 <i>s.</i> 4 <i>d.</i> -	The work not having been completed by the London County Council, the final payment could not be made.
- - - - -	This property, which is at the back of the National Gallery, came into the market, and it was considered prudent and judicious to purchase it, having regard to the probable extension of the National Gallery in the future, but more especially to the better security from fire, which the acquisition of the property affords.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Patent Office Extension :				
A. 4	Acquisition of Site and Erection of Buildings (total cost includes 3,300 <i>l.</i> on account for Furniture) - - - - -	11,350	1,947 - 7	9,402 19 5	- - -
	Patent Office Library :				
A. 11 J.	Temporary accommodation in Chichester Rents; Sanitary and other fittings and furniture - - - - -	- -	710 5 2	- - -	710 5 2
	Record Office :				
A. 5	Additional Buildings, Block B. - - -	30,000	14,605 10 4	15,394 9 8	- - -
	Royal Courts of Justice :				
A. 13 1883-84	Works and Alterations - - - - -	- -	37 5 4	- - -	37 5 4
	Royal Mint :				
A. 11 A.	Enlargement of Melting House - - -	1,100	882 4 2	217 15 10	- - -
	Stationery Office :				
A. 11 F.	Provision of Lift for Coal - - - - -	- -	153 18 7	- - -	153 18 7
	Treasury :				
A. 11 E.	Improvement of Sanitary accommodation -	- -	1,015 14 8	- - -	1,015 14 8
	Treasury Solicitor's Office :				
A. 18 B. 1896-97	Improvements - - - - -	- -	4 10 5	- - -	4 10 5
	War Office :				
A. 15 1896-97	Provision of Additional Accommodation for Records - - - - -	- -	47 15 9	- - -	47 15 9
	Westminster Abbey Improvements :				
A. 6	Acquisition of Properties; Annuities for terms of Unexpired Leases - - -	570	567 - -	3 - -	- - -

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*FOR NEW WORKS, &c.—*continued.*

OBSERVATIONS.	
Total Estimate, 161,500 <i>l.</i> - -	The owner of some of the property on the site refused to come to reasonable terms, and as the Department had no Parliamentary powers, the sum which was provided for the purchase had to be held over. This property has since been acquired under Parliamentary powers.
Total Expenditure, 82,163 <i>l.</i> 16 <i>s.</i> 2 <i>d.</i>	
- - - - -	Expenditure caused by the necessity for providing and fitting temporary premises for the Patent Office Library during rebuilding. -
Total Estimate, 51,000 <i>l.</i> - -	Owing to the Engineers' Strike, which delayed the delivery of iron work, it was not found possible to proceed as rapidly as had been anticipated.
Total Expenditure, 31,609 <i>l.</i> 18 <i>s.</i> 7 <i>d.</i>	
Total Expenditure, 2,247 <i>l.</i> 2 <i>s.</i> -	In 1883 the Board laid down a wood pavement along part of the Carey Street front of the Royal Courts of Justice, and agreed to expend 30 <i>l.</i> a year on the maintenance of it during the next 14 years, after which the Strand District Board of Works were to take charge of the pavement. By an agreement with the Imperial Wood Pavement Company, Limited, who carried out the work, payment of the retention money of 37 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> was postponed until this Department had ceased to be interested in the pavement.
- - - - -	A saving was effected on this service partly because the old machinery was used instead of new machinery being supplied, thus dispensing with certain structural alterations.
- - - - -	An urgent application was made for the provision of this lift, and, as the service was a desirable one, it was supplied.
- - - - -	To meet complaints urgently made, the sanitary accommodation of the buildings was improved and enlarged.
Total Expenditure, 587 <i>l.</i> 6 <i>s.</i> 9 <i>d.</i> -	Remanet.
Total Estimate, 550 <i>l.</i> - -	Remanet.
Total Expenditure, 381 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i>	
- - - - -	Estimated in round figures.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

## STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A. 7	Public Offices now on Site of proposed new Government Offices at Westminster :				
	Fitting up new premises (St. Stephen's House) - - - - -	1,500	893 6 6	606 13 6	- - -
A. 17 1898-99	Public Offices now on Sites of proposed new Government Offices at Westminster and Whitehall :				
	Fitting up new premises (St. Stephen's House, Abbey Mansions, and building at Storey's Gate) - - - - -	- - -	313 - -	- - -	313 - -
A. 8	Sanitary Improvements in Public Offices, &c.	7,000	9,790 14 2	- - -	2,790 14 2
A. 9	Introduction and Extension, &c. of the Electric Light in the principal Public Buildings	5,000	4,988 4 7	11 15 5	- - -
A. 10	Improvement of Gas Lighting in Public Offices, &c. - - - - -	1,000	198 2 6	801 17 6	- - -
A. 11	Minor Works - - - - -	2,000	1,508 7 9	491 12 3	- - -
	SCOTLAND.				
	Courts of Law, Edinburgh :				
A. 13	Introduction of Electric Light into Court Rooms - - - - -	470	525 5 8	- - -	55 5 8
	Edinburgh Castle, Banqueting Hall :				
A. 20 1896-97	Works of Preservation, &c. - - - - -	- - -	5 18 5	- - -	5 18 5
	Exchequer Office, Edinburgh :				
A. 14 B.	Additional Safe Accommodation for Records of Registrar of Joint Stock Companies - - -	- - -	100 - -	- - -	100 - -
	General Register House Extension, Edinburgh :				
A. 12	Acquisition of Properties, and Alterations and Additions to Buildings - - -	13,000	10,777 16 9	2,222 3 3	- - -

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*FOR NEW WORKS, &c.—*continued.*

OBSERVATIONS.	
. . . . .	In connection with the removal of Government Offices, consequent on the Public Offices Site Acts, Expenditure was incurred not only at St. Stephen's House but at Storey's Gate, &c. In the Estimates for 1898-99, the wording of this item is enlarged to cover other buildings than St. Stephen's House. Delay occurred in obtaining possession of that building.
. . . . .	
. . . . .	The charges under this head cannot be forecast with accuracy. The excess is largely due to the heavy expenditure continued from 1896-97, upon the Royal Mint and Chelsea Hospital. The payments were also brought as closely up to date as possible.
Total Expenditure, 5,006 <i>l.</i> 15 <i>s.</i>	Casual variation.
. . . . .	Owing to the cost of maintaining the Incandescent Lamps, it was decided to limit the supply to very exceptional cases.
. . . . .	Expenditure under this head is necessarily uncertain, and the requirements during the year were less than had been anticipated.
Total Estimate, 470 <i>l.</i>	A considerable amount of extra work was found to be necessary, including the installation of the electric light in the Office of the Secretary for Scotland, which was not contemplated when the Estimate was framed.
Total Expenditure, 525 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i>	
Total Estimate, 220 <i>l.</i>	Remanet.
Total Expenditure, 271 <i>l.</i> 5 <i>s.</i> 5 <i>d.</i>	
. . . . .	There was urgent need for this service, as the existing accommodation was completely filled, and the papers were rapidly accumulating.
Total Estimate, 40,000 <i>l.</i>	It was found impossible to come to terms with one of the principal vendors within the year.
Total Expenditure, 14,977 <i>l.</i> 16 <i>s.</i> 9 <i>d.</i>	



CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*FOR NEW WORKS, &c.—*continued.*

## OBSERVATIONS.

Total Estimate, 36,650*l.* - - -  
 Total Expenditure, 37,539*l.* 17*s.* 10*d.*

Remanet. *See* Explanation in Appropriation Account, 1896-97.

- - - - -

Expenditure under this head is necessarily uncertain, and the requirements in the year were greater than had been anticipated. In especial there was an unexpected expenditure of more than 80*l.* at the Edinburgh Royal Observatory.

- - - - -

Casual variation.

- - - - -

No demands during the year.

- - - - -

When the Estimate was framed the precise nature and extent of the alterations which would be required were not known. These were more extensive than had been anticipated.

Total Expenditure, 2,847*l.* 12*s.* 10*d.*

Remanet.

- - - - -

Additional lavatory accommodation at Edinburgh was rendered necessary by a large increase unexpectedly made in the Survey Staff.

*Reginald B. Brett*  
 Accounting Officer.

CLASS I.—*continued.*

## VOTE 9.

## PUBLIC BUILDINGS, GREAT BRITAIN.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., D., I., and J.

**New Works.** 2. The usual Statement appended to the Account shows the variations between Estimate and Expenditure in respect of the several New Works, &c., provided for under Sub-Heads A., H., and I., and also shows that expenditure has been incurred upon nine New Works, for which no provision was made in the Estimates for 1897–98. The total amount expended upon these latter Works is 9,974*l.* 19*s.* 10*d.*, and includes the following:—

	£.	s.	d.
Admiralty: Accommodation for departments in Avenue House and Craven House - - - - -	1,255	14	2
National Gallery: Acquisition of property in St. Martin's Street - - - - -	6,000	-	-
Treasury: Improvement of Sanitary Accommodation -	1,015	14	8

Treasury sanction has been obtained wherever it was required.

The principal excess over estimate is one of 2,790*l.* 14*s.* 2*d.*, which has been incurred on Sanitary Improvements in Public Offices, &c., and which is explained under A 8 in the Statement of New Works.

**Expenditure less than Estimate.** Expenditure upon the undermentioned items has fallen short of the amounts provided, to the following extent:—

	£.	s.	d.
Hertford House: Purchase of, &c., for housing the Wallace Art Collection - - - - -	5,167	7	8
Patent Office Extension: Acquisition of site, &c. - - - - -	9,402	19	5
Record Office: Additional Buildings, Block B. - - - - -	15,394	9	8
General Register House (Edinburgh) Extension: Acquisition of properties, &c. - - - - -	2,222	3	3

**Claims abandoned.** 3. Besides the claim in respect of a rent, which is stated by the Accounting Officer to have been written off as irrecoverable, the following sums should also have been noted:—

	£.	s.	d.
In respect of rent, 14, Parliament Street - - - - -	12	10	-
" " " 27, Southampton Buildings - - - - -	1	1	-
" " " 19, Great George Street - - - - -	-	8	4
" " " 22, Parliament Street - - - - -	1	12	2

Treasury sanction for the abandonment has been given in each case.

**Surplus.** 4. The Amount to be Surrendered is, as shown by the Account, 24,474*l.* 14*s.* 5*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	321,100	-	-
Expenditure ( <i>Gross</i> ) - - - - -	296,539	2	8
Net Surplus - - - - -	£. 24,560	17	4

*Deduct,--*

Estimated Appropriations in Aid not realised - - - - -	86	2	11
Net Amount to be Surrendered - - - - -	£. 24,474	14	5

*Richd. Mills,*  
Comptroller and Auditor General.



## CLASS I.—continued.

## VOTE 10.

## SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the SURVEY OF THE UNITED KINGDOM, and of Minor Services connected therewith, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra Pay of, and Allowances to, Staff - - - - -	7,938 - -	7,930 4 6	7 15 6	—
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers -	19,500 - -	19,368 12 1	131 7 11	—
C.—Pay, &c., of Civil Assistants, Labourers, &c. - - - - -	174,966 - -	175,741 2 11	—	775 2 11
C 1.—Contract Work - - - - -	1,000 - -	565 10 -	434 10 -	—
D.—Travelling Expenses - - - - -	5,500 - -	5,087 8 -	412 12 -	—
E.—Fuel, Light, Water, and Household Articles - - - - -	2,000 - -	1,998 5 5	1 14 7	—
F.—Stores - - - - -	14,600 - -	14,596 7 9	3 12 3	—
G.—Incidental Expenses - - - - -	4,070 - -	*3,910 10 9	159 9 3	—
GROSS TOTAL - - - £.	229,574 - -	229,198 1 5	1,151 1 6	775 2 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 375 18 7	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - - -	17,283 - -	24,613 5 9	£. 7,330 5 9	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	212,291 - -	204,584 15 8	£. 7,706 4 4	

Note.—The above expenditure includes adjustments to the 30th June 1898.

The expenditure on Sub-Head G., "Incidental Expenses," includes payments as compensation for damage sustained by owners of property to the amount of 30*l.* 0*s.* 6*d.*

CLASS I.—*continued.*VOTE 10.—SURVEYS OF THE UNITED KINGDOM—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—A casual saving.
- B.—This saving arose in consequence of the full staff of Non-Commissioned Officers and Sappers not being available.
- C.—The excess of expenditure is due to additional civil labour being necessary. Treasury authority was given in letter of 23rd March 1898 (4897-98).
- C 1.—The amount of work completed by the contractors during the year fell short of the amount anticipated, and the saving is due to that cause.
- D.—The saving arises from less travelling having taken place on the field duties than was expected to be necessary.
- E.—A casual saving.
- F.—A casual saving.
- G.—This saving on the incidental expenses of carriage of stores, medical bills, &c. is due to their variable nature.
- H.—The Surplus of Appropriations-in-Aid arises from much larger receipts having been obtained from the sale of maps, and from the Land Judges' Court and Land commission, Ireland, than were expected to be realised from those sources. A loss of 10*l.* 11*s.* 5*d.* has been incurred through the bankruptcy of a provincial map agent, and the amount has been written off as irrecoverable, by authority of the Treasury dated 31st December 1897 (19261-97).

## EXTRA REMUNERATION.

Remuneration has been received from other Departments by officers whose pay is provided in this Vote, as follows :—

	£.	s.	d.
Captain H. Sloggett, Fees from Science and Art Department - - -	5	5	-
Captain H. M. St. A. Wade, Military Pension for injury - - -	50	-	-

The Surplus of 1,311*l.* 11*s.* 8*d.*, shown on the Account of the Vote "Surveys of the United Kingdom," for the Year ended 31st March 1897, has been surrendered.

Ordnance Survey Office, Southampton, }  
10th November 1898.

J. Farquharson, Col.,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## CLASS I.—continued.

## VOTE 10.

## SURVEYS OF THE UNITED KINGDOM.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head C.

Excess.

2. This Account includes expenditure for revising the Survey for Maps for use in proceedings before the Land Judges in Ireland, and the Irish Land Commission, the amount of which is recovered and carried to account under Sub-Head H., Appropriations-in-Aid. The transactions of the year on this behalf are summarised in the following statement:—

Cost of  
Surveys and  
Maps, Land  
Judges'  
Court,  
Ireland, and  
Irish Land  
Commission.

	Land Judges' Court.	Irish Land Commission (Land Branch).
	£. s. d.	£. s. d.
Balances outstanding on 31st March 1897 -	3,044 7 2	39 1 5
Cost of Work in 1897-98 - - - -	3,150 7 4	804 18 11
	6,194 14 6	844 - 4
Received in 1897-98 - - - -	3,263 16 6	785 10 11
Written off as irrecoverable by authority of the Treasury dated 4th March 1898 -	17 13 8	—
Balances outstanding on 31st March 1898	2,913 4 4	58 9 5

3. With reference to the explanation of the large difference (7,330*l.* 5*s.* 9*d.*) between the estimated and realised Appropriations-in-Aid, I may state that the receipts for "Sales of Maps" exceeded the estimate by more than 6,000*l.* The reason for placing the estimate for these receipts at so low a figure as 13,250*l.* is not apparent, inasmuch as the receipts for many years past have shown a steady increase, and in the year 1896 amounted to 16,327*l.* 19*s.* 2*d.*, while a further increase of sales might have been expected from the improved facilities afforded by the appointment of a large number of provincial agents, as well as from the reduction in the discount allowed to agents from 33½ to 25 per cent. I notice, however, that the estimate for 1898-99 was increased to 16,650*l.*

Appropriations in Aid.

4. The Amount to be Surrendered is, as shown by the Account, 7,706*l.* 4*s.* 4*d.*

Surplus.

	£. s. d.
Grant ( <i>Gross</i> ) - - - - -	229,574 - -
Expenditure ( <i>Gross</i> ) - - - - -	229,198 1 5
Net Surplus - - -	£. 375 18 7

Add,—

Appropriations-in-Aid realised in excess of the Estimate - - - - -	7,330 5 9
--	-----------

Total Amount to be Surrendered - - £. 7,706 4 4

Richd. Mills,  
Comptroller and Auditor General.

## CLASS I—continued.

## VOTE 11.

HARBOURS IN THE UNITED KINGDOM, AND LIGHTHOUSES ABROAD,  
UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of Maintaining certain Harbours, Lighthouses, &c., under the Board of Trade, in the year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>HARBOURS :</b>				
A.—Holyhead Harbour - - - -	6,638 - -	17,065 19 8	1,522 - 4	—
Ditto - ditto - - (Additional)	11,950 - -			
B.—Spurn Point Works - - - -	1,300 - -	778 - 6	521 19 6	—
<b>GROSS TOTAL for HARBOURS - £.</b>	<b>19,888 - -</b>	<b>17,844 - 2</b>	<b>2,043 19 10</b>	<b>—</b>
<b>LIGHTHOUSES :</b>				
C.—Bahamas - - - - -	12,264 - -	13,207 8 8	456 11 4	—
Ditto - - - (Supplementary)	1,400 - -			
D.—Falkland Islands.—Cape Pembroke -	600 - -	470 9 5	129 10 7	—
E.—Morocco.—Cape Spartel - - -	60 - -	59 8 -	247 12 -	—
Ditto - - - (Supplementary)	247 - -			
F.—Sombrero Island - - - - -	850 - -	738 13 10	111 6 2	—
<b>GROSS TOTAL for LIGHTHOUSES - £.</b>	<b>15,421 - -</b>	<b>14,475 19 11</b>	<b>945 - 1</b>	<b>—</b>
			<b>2,988 19 11</b>	<b>—</b>
<b>GROSS TOTAL - £.</b>	<b>35,309 - -</b>	<b>32,320 - 1</b>	<b>Surplus of Gross Estimate over Expenditure.</b> <b>£. 2,988 19 11</b>	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	<b>Surplus of Appropriations in Aid Realised.</b> <b>£. 286 17 3</b>	
G.—Appropriations in Aid - - - -	2,625 - -	2,911 17 3	<b>Total Surplus to be Surrendered.</b> <b>£. 3,275 17 2</b>	
Original - 19,087 Additional - 11,950 Supplementary 1,647	<b>NET TOTAL - £. 32,684 - -</b>	<b>29,408 2 10</b>		

CLASS I.—*continued.*

VOTE 11.—HARBOURS, LIGHTHOUSES, &c., UNDER THE BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of variation between Expenditure and Grant.

A.—The whole of the sum taken for “Removal of Rocks” did not come into charge during the year, and the amount expended for “Improvements in connection with Mail Service” was less than estimated.

B.—The amount voted for New Groyne was not expended.

C.—Cost of repairs and stores over-estimated.

D.—Cost of repairs and stores over-estimated.

E.—Contribution towards cost of bridge over the Jews’ River not drawn.

F.—Cost of repairs and stores over-estimated.

G.—Appropriations in Aid :

—	Estimated.	Realised.	More than Estimated.	Less than Estimated.	—
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Harbours . . .	2,500 - -	2,795 1 9	295 1 9	—	Under-estimated.
Lighthouses . . .	125 - -	116 15 6	—	8 4 6	Over-estimated.
£.	2,625 - -	2,911 17 3	286 17 3	—	

The Surplus of 10,154*l.* 12*s.* 8*d.* shown on the Account of the Vote “Harbours and Lighthouses under the Board of Trade,” for the year ended 31st March 1897, has been surrendered.

Board of Trade,  
30 November 1898. }

Cosmo Monkhouse,  
Accounting Officer.

I certify that this Account has been examined under my directions and is correct.

Examined,  
R. Lennax Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 11.

HARBOURS IN THE UNITED KINGDOM, AND LIGHTHOUSES ABROAD,  
UNDER THE BOARD OF TRADE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Unexpended Grant in Aid. 1. THE sum of 247*l.* included in the Supplementary Amount voted for this Service, as a Grant in Aid of the cost of constructing a bridge over the Jews' River, near Cape Spartel, was not paid over to the International Commission within the year, and consequently becomes part of the general surplus upon the Vote to be surrendered to the Exchequer.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 3,275*l.* 17*s.* 2*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	35,309	-	-
Expenditure ( <i>Gross</i> ) - - - - -	32,320	-	1
Surplus - - -	£. 2,988	19	11

*Add,—*

Appropriations in Aid realised in excess of the Estimate - 286 17 3

Total Amount to be Surrendered - - - £. 3,275 17 2

## LIGHTHOUSE STORE ACCOUNTS.

Store Accounts. 3. The Lighthouse Store Accounts for the past financial year have been examined in my Department, with generally satisfactory results.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 12.

PETERHEAD HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, towards the Expense of constructing a new HARBOUR OF REFUGE at PETERHEAD, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Works - - - - -	21,847 - -	17,911 13 1	3,935 6 11		—	
B.—Salaries - - - - -	1,976 - -	1,900 17 5	75 2 7		—	
C.—Travelling and Subsistence Expenses, and Contingencies - - - - -	150 - -	60 6 10	89 13 2		—	
D.—Insurance of Boilers - - - - -	27 - -	25 19 3	1 - 9		—	
	£. 24,000 - -	19,898 16 7			—	
Surplus to be Surrendered - - - £.			4,101 3 5			
					£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -					56 - -	
Amount of Extra Receipts realised in the year 1897-98, and paid over to Exchequer (viz., Sale of Materials, Rents, Interest, &c.) - - - - -					130 12 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Surplus: Due to the postponement of alterations and repairs to steam barge “Thistle” until the following year, and of the purchase of two boats for depositing stone; to the impossibility of obtaining Portland cement from the contractors, and to the breakdown of the Titan crane which put a stop to all work at the breakwater.
- B.—Surplus: Owing to a temporary change of Acting Resident Engineers during six months of the year, the salary payable for that period being 600*l.* instead of 750*l.* per annum.
- C.—Surplus: The requirements for travelling were less than estimated.
- D.—Surplus: Expenditure slightly less than estimated.

EXTRA RECEIPTS.—The receipts for the sale of old metal and sundry stores were more than anticipated.

The Surplus of 137*l.* 9*s.* 8*d.*, shown on the Account of the Vote “Peterhead Harbour,” for the year ended 31st March 1897, has been surrendered.

Admiralty, } R. D. Audry,  
29 November 1898. } Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, John Bromley. Richd. Mills,  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 12.

## PETERHEAD HARBOUR.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head 1. SUB-HEAD A., WORKS.—There is a large saving under this Sub-Head, only  
A.—Variation 17,911*l.* 13*s.* 1*d.* having been expended out of a grant of 21,847*l.* This result was due to  
Grant and the postponement of alterations, &c., and to apparently unavoidable impediments, as  
Expendi- explained on the face of the Account.  
ture.

Value of 2. The aggregate value of the Plant and Stores in hand on 31st March 1898 amounted  
Stock at 31st to 47,122*l.* 4*s.*, distributed as follows:—  
March 1898.

	£.	s.	d.
Special Plant (professionally valued at 1st April 1898) -	37,437	-	-
General Tools (professionally valued at 1st April 1898) -	3,128	4	10
Materials (new and old) - - - - -	6,556	19	2

Surplus. 3 The Surplus to be Surrendered is, as shown by the Account, 4,101*l.* 3*s.* 5*d.*

	£.	s.	d.
Grant - - - - -	24,000	-	-
Expenditure - - - - -	19,898	16	7
Net Surplus - - -	£. 4,101	3	5

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS I.—continued.

VOTE 13.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, &c. in respect of GOVERNMENT PROPERTY, and for RATES on HOUSES occupied by REPRESENTATIVES of FOREIGN POWERS, and to pay the Salaries and Expenses of the Rating of GOVERNMENT PROPERTY DEPARTMENT, and a Contribution towards the Expense of the METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Salaries - - - - -	2,187 - -	2,366 11 6	—			179 11 6		
B.—Travelling - - - - -	100 - -	120 3 7	—			20 3 7		
C.—Rates and Contributions in lieu of Rates, &c., England - - - - -	337,000 - -	333,617 18 5	3,382 1 7			---		
D.—Ditto - Scotland - - - - -	18,000 - -	14,681 17 4	3,318 2 8			---		
E.—Ditto Ireland - - - - -	41,000 - -	43,851 13 1	---			2,851 13 1		
F.—Ditto - Colonies - - - - -	4,500 - -	3,233 14 1	1,266 5 11			-		
G.—Metropolitan Fire Brigade - - - - -	10,000 - -	10,000 - -	---			---		
H.—Rates on Houses occupied by Representatives of Foreign Powers - - - - -	4,200 - -	3,739 10 6	460 9 6			---		
GROSS TOTAL - - - £.	416,987 - -	411,611 8 6	8,426 19 8			3,051 8 2		
			Net Surplus of Gross Estimate over Expenditure.					
			£. 5,375 11 6					
			Deficiency of Appropriations in Aid Realised.					
Deduct,—	Estimated.	Realised.						
I.—Appropriations in Aid - - -	17,620 - -	16,868 9 3	£. 751 10 9					
			Net Surplus to be Surrendered.					
NET TOTAL - - - £.	399,367 - -	394,742 19 3	£. 4,624 - 9					

CLASS I.—*continued.*VOTE 13.—RATES ON GOVERNMENT PROPERTY—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess was due to the payment of gratuities to Admiralty Engineers for assistance rendered to the Treasury Valuer in making valuations at Portsmouth and Chatham Dockyards.

B.—More travelling was required than had been anticipated.

C.—Due partly to the transfer of the Metropolitan Police Courts to the Receiver of Metropolitan Police, and partly to the fact that certain contributions for which provision had been made did not come into course of payment until 1898–99.

D.—Provision was made for anticipated increased contributions consequent upon a new valuation to be made of Government Property in Scotland. The contributions, however, were paid on the old valuation.

E.—Due partly to an increase in rateable values, and partly to the acceleration in the payment of some of the contributions.

F.—Provision was made for anticipated additional claims in respect of Government Property in the Colonies, but none were preferred in the year.

H.—Over-estimated.

I.—This deficiency was due principally to an over-estimate of the amount repayable in respect of Ordnance Factories.

The Surplus of 1,758*l.* 14*s.* 10*d.* shown on the Account of the Vote “Rates on Government Property,” for the year ended 31st March 1897, has been surrendered.

Treasury,  
24th November 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 13.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads Excess, A., B., and E.

2. The Amount to be Surrendered is, as shown by the Account, 4,624*l.* 0*s.* 9*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	416,987	-	-
Expenditure ( <i>Gross</i> ) - - - - -	411,611	8	6
	<hr/>		
Net Surplus - - -	£. 5,375	11	6
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	751	10	9
	<hr/>		
Net Amount to be Surrendered - - -	£. 4,624	-	9
	<hr/>		

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 14.

## PUBLIC WORKS AND BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Expenses of the Erection, Repairs, and Maintenance of PUBLIC BUILDINGS in IRELAND; for the Maintenance of certain PARKS and PUBLIC WORKS; and for DRAINAGE WORKS on the River SHANNON, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Sites and Buildings -	400 - -	3,887 14 11	—	3,487 14 11
B.—New Works, Alterations, and Additions - - - - -	87,966 - -	75,629 13 11	12,336 6 1	—
C.—Maintenance and Supplies - - -	78,590 - -	76,952 3 7	1,637 16 5	—
D.—Furniture, Fittings, and Utensils -	13,270 - -	12,519 - -	751 - -	—
E.—Rent and Insurance - - - - -	10,821 - -	11,062 17 6	—	241 17 6
F.—Fuel, Light, Water, and Cleaning, &c.	20,249 - -	19,385 3 1	863 16 11	—
G.—Phoenix Park National School -	71 - -	70 9 2	- 10 10	—
H.—River Shannon Works - - - -	2,500 - -	1,543 15 9	956 4 3	—
HA.—Compensation - - - - -	—	1,924 14 7	—	1,924 14 7
GROSS TOTAL - - - £.	213,867 - -	202,975 12 6	16,545 14 6	5,654 7 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 10,891 7 6	
			Surplus of Appropriations in Aid Realised.	
			£. 1,187 16 11	
			Total Surplus to be Surrendered.	
			£. 12,079 4 5	
Deduct,—	Estimated.	Realised.		
I. --Appropriations in Aid - - -	6,730 - -	7,917 16 11		
NET TOTAL - - - £.	207,137 - -	195,057 15 7		

CLASS 1.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Purchase of interest in leases of premises, Nos. 24 and 25, Upper Merrion Street, for Land Commission, 3,200*l.* and 450*l.*, sanctioned per Treasury Letters No. 555, 24th January 1898, and No. 19,456, 31st December 1897.

B., Net Saving.—Reference is requested to the detailed statement A., and as regards the sums expended on Killybegs Pier and Royal Dublin Society Lecture Theatre to the Supplemental Statement B. The expenditure under this Sub-Head includes 500*l.* for loss on contract for Royal Dublin Society Lecture Theatre.

C.—The saving, which represents about 2 per cent. on the Estimate, may be regarded as casual. The expenditure under this Sub-Head includes the following items for compensation :—8*l.* 8*s.*, medical expenses of injured workman at Ardglass Harbour ; 25*l.*, way leave for sewer, Fenit Coast Guard Station ; 3*l.*, damage to clothing, Dublin Custom House. It also includes the sum of 449*l.* 12*s.* 1*d.*, expenditure at Kingstown Harbour and public buildings in connection with the visit of the Duke and Duchess of York.

D.—The expenditure on casual supplies generally was less than anticipated.

E.—Additional premises were rented during the year for the Public Service, with Treasury Authority, and an extra gale of rent was paid in year 1897–98, in consequence of purchase of middleman's interest, in premises of Land Commission, No. 24, Upper Merrion Street.

F.—The saving was due to favourable contracts and a mild winter.

G.—Casual.

H.—The provision for the works at Drumheriff was not required, as the winter floods cleared the channel of the obstructions remaining to be dealt with. The expenditure included the following items paid for compensation : 35*l.*, 30*l.*, and 90*l.*, making 155*l.*

HA.—In respect of damages to the vessel "Mary L. Burrell," which broke adrift in Kingstown Harbour Treasury Authority, No. 4,641, 21st March 1898.

I.—The surplus is mainly accounted for by (1) improved Collection of Rents Receivable ; (2) Sale of land on Kingstown Harbour Estate, 225*l.* ; and (3) Increase in Grazing Rents, Phoenix Park, 222*l.* ; and (4) an unusual value allowed for old materials.

The Surplus of 2,602*l.* 11*s.* 10*d.*, shown on the Account of the Vote "Public Works and Buildings, Ireland," for the year ended 31st March 1897, has been surrendered.

Office of Public Works, Dublin, }  
29 November 1898.

O. H. Braddell,  
Accountant.

Thos. Robertson,  
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stucke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

## SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

## A.—STATEMENT showing the Expenditure incurred during the Year ended the

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
	Royal Hospital :	£.	£. s. d.	£. s. d.	£. s. d.
1	Strengthen and Repair Roof - - - -	1,500	1,138 17 9	361 2 3	- -
	Royal Hibernian Military School :				
2	Cook's Quarters ; Additional Rooms - -	175	166 17 -	8 3 -	- -
3	Commandant's and Surgeon's Quarters ; New Roofs.	500	440 16 -	59 4 -	- -
	Coast Guard and Naval Reserve :				
4	Roundstone - - - - -		100 - -	273 10 2	- -
5	Burton Port - - - - -		3,580 3 5		
6	Glenarm - - - - -		444 1 8		
7	Portmagee - - - - -		1,842 19 9		
8	Portmuck - - - - -		2,024 1 10		
9	Arthurstown - - - - -		1 5 10		
10	Laurence Cove - - - - -		- - -		
11	Dunneycove - - - - -		- - -		
12	Ballycastle - - - - -		328 2 6		
13	Ross - - - - -	9,937	- - -		
14	Portrane - - - - -		319 6 9		
15	Schull - - - - -		82 5 -		
16	Ballyally - - - - -		75 - -		
17	Ballycotton - - - - -		50 16 -		
18	Baltimore - - - - -		82 5 -		
19	Courtmacsherry - - - - -		69 8 -		
20	Crosshaven - - - - -		107 - -		
21	Knockadloon - - - - -		90 1 -		
22	Oyster Haven - - - - -		89 10 -		
23	Upper Cove - - - - -		377 3 1		
	Ordnance Survey Office :				
24	Map Store - - - - -	220	213 9 2	6 10 10	- -
	Dublin Castle :				
25	Electric Light ; Cables - - - - -	180	- - -	180	- -
26	Guard House, Latrines - - - - -	235	308 13 8	- -	73 13 8
	Vice-Regal Lodge :				
27	Re-construction of certain out-offices, formation of back road to Demesne, and erection of Gate Lodge.	1,500	17 13 5	1,482 6 7	- -
	Chief Secretary's Lodge :				
28	Plant House, New - - - - -	350	319 18 10	30 1 2	- -
29	Plant House at Gardener's Lodge, Re-building	300	269 16 2	30 3 10	- -
	Carried forward - - -	14,897	12,539 11 10	2,431 1 10	73 13 8

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

## SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

31st March 1898, and the Saving or Excess on each item of the Sub-Head.

## O B S E R V A T I O N S.

Estimated, 2,300*l.* In progress. Provision in Estimates, 1898–99.

Work completed.

Work completed.

Estimated, 3,195*l.* Expended, 3,285*l.* 19*s.* 5*d.* Work completed.Estimated, 4,892*l.* Expended, 4,884*l.* 2*s.* 4*d.* In progress. Provision in Estimates, 1898–99.Estimated, 2,184*l.* Expended, 2,390*l.* 4*s.* 2*d.* Work completed. Casual excess.Estimated, 2,520*l.* Expended, 2,437*l.* 17*s.* 10*d.* Work completed.Estimated, 2,630*l.* Expended, 2,908*l.* –*s.* 4*d.* Work completed. Casual excess.Estimated, 2,465*l.* Provision in Estimates, 1898–99. The work could not be proceeded with pending the approval of the plans by the Admiralty.Estimated, 2,586*l.* Provision in Estimates, 1898–99. Work deferred. Negotiations for the acquisition of site in progress.Estimated, 3,500*l.* Provision in Estimates, 1898–99. Work could not be proceeded with pending the approval of the plans by the Admiralty.Estimated, 375*l.* Work completed.Estimated, 200*l.* Work not commenced owing to delay in perfection of lease.Estimated, 300*l.* Work completed.Estimated, 120*l.* Work completed.Estimated, 130*l.* Work completed.Estimated, 120*l.* Work completed.Estimated, 120*l.* Work completed.Estimated, 140*l.* Work completed.Estimated, 120*l.* Work completed.Estimated, 120*l.* Work completed.Estimated, 120*l.* Work completed.

In addition to this work (improvements to Out Offices, 140*l.*) provision (80*l.*) was made under No. 67 for an extension of the Boat-slip. It was considered desirable to amalgamate these items and charge all expenditure, 377*l.* 3*s.* 1*d.*, to No. 23. Amount of both Estimates, 220*l.* Work completed.

Work completed.

The work could not be commenced owing to the non-settlement of the negotiations with the Local Authority.

Work completed. The work carried out included opalite lining which was not originally contemplated.

Estimated, 4,750*l.* Expended 1,903*l.* 2*s.* 5*d.* Work abandoned for the present.

Work completed.

Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	14,897	12,539 11 10	2,431 1 10	73 13 8
	Chief Secretary's Office :				
30	Veterinary Office ; Lavatories and Closets .	265	232 3 2	32 16 10	- .
	Land Commission :				
31	Addition to Offices - - - -	300	490 5 -	- -	190 5 -
32	Closets, Reconstruction - - - -	250	261 16 9	- -	11 16 9
33	New Court ; Fittings - - - -	600	143 2 9	456 17 3	- .
	Dublin Metropolitan Police :				
34	Central Court ; Improvements - - -	2,000	- - -	2,000 - -	- .
35	Chapelizod, New Barracks - - - -	500	797 12 6	- -	297 12 6
36	College Street Canteen - - - -	110	30 - 9	79 19 3	- .
37	General Lavatories in Cells - - - -	360	7 10 -	352 10 -	- .
	Constabulary Buildings :				
38	Depôt, Enlarge No. 2 Wash-house - -	250	166 - -	84 - -	- .
39	Nenagh, Improve Cells - - - -	400	306 15 8	93 4 4	- .
40	Youghal, Sanitary Works - - - -	145	117 15 2	27 4 10	- .
41	Limerick, Cells - - - -	250	259 6 3	- -	9 6 3
	Dundrum Criminal Lunatic Asylum :				
42	Boundary Wall, completing Re-building of -	1,200	1,167 4 5	32 15 7	- .
43	Coal Shed, Reserve - - - -	110	79 10 6	30 9 6	- .
	Science and Art Buildings :				
44	National Library, Lift - - - -	180	- - -	180 - -	- .
45	National Library, Refreshment and Reading Rooms.	800	360 5 -	439 15 -	- .
46	National Library, Lantern in Roof - -	300	145 15 -	154 5 -	- .
47	Botanic Gardens, Propagating Pit - -	260	225 17 8	34 2 4	- .
48	Botanic Gardens, Gate Lodge, 675 <i>l.</i> - -	1,050	1,411 5 5	-	361 5 5
49	Botanic Gardens, Ladies' Retiring Rooms, 375 <i>l.</i> }				
	National Education Buildings :				
	Model Schools :				
50	Ballymoney, Class and Cloak Rooms - -	380	290 16 5	89 3 7	- .
51	Omagh, Enlarge Infants' School - - -	200	249 6 -	- -	49 6 -
	National Schools :				
52	Grants for Building, Enlarging, Enclosing, &c.	40,000	36,500 - -	3,500 - -	- .
53	Teachers' Residences at Vested Schools, Grants for buildings.	100	- - -	100 - -	- .
	Queen's Colleges :				
54	Belfast, Boundary Wall and Railing - -	150	152 6 8	- -	2 6 8
55	Galway, Examination Hall, Heating - -	140	135 1 -	4 19 -	- .
	Carried forward - - -	65,197	56,069 7 11	10,123 4 4	995 12 3



CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

## O B S E R V A T I O N S.

Work completed.

Estimate, 1,820*l.* Expenditure, 2,470*l.* 1*s.* 2*d.* Work nearly completed. Excess caused by additional requirements.  
Work completed. Casual excess.

The fitting up of the Court was abandoned. Certain contingent alterations were, however, carried out.

Work abandoned in view of the proposed Central Bridewell. Provision in Estimates, 1898–99.

Estimated, 4,650*l.* Expended, 4,255*l.* 4*s.* 2*d.* Work completed.

Work completed.

Work not required to be done in view of the scheme sanctioned for Central Bridewell. Provision in Estimates, 1898–99.

Work completed.

Work in progress.

Work completed.

Work completed. Casual excess.

Estimated, 10,500*l.* Expended, 2,367*l.* 4*s.* 5*d.* In progress. Provision in Estimates, 1898–99.

Work completed.

The Contractor did not deliver the lift in time.

Estimated, 1,400*l.* In progress. Provision in Estimates, 1898–99.

Work completed.

Work completed.

Revised Estimate, 1,325*l.* Treasury Letter, No. 15,352, 21st October 1897. Work practically completed.

Work completed.

Work completed. Casual excess.

The progress made in the works covered by the several Grants did not warrant any further expenditure. Provision in Estimates 1898–99 for amount unexpended, 3,500*l.*

No demands during the year.

Work completed. Casual excess.

Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.					
				Under-Expended.			Over-Expended.		
	Brought forward - - -	£. 65,197	£. s. d. 56,069 7 11	£. s. d. 10,123 4 4			£. s. d. 995 12 3		
	Revenue Buildings :								
56	Dublin Custom House, Alterations of Offices -	390	320 14 6	69 5 6	-		-		
57	Queenstown Custom House, New Building -	1,450	850 7 7	599 12 5	-		-		
58	Dublin Inland Revenue, Alterations - -	900	921 12 8	-			21 12 8		
	Postal and Telegraph Buildings :								
59	Dublin, Alterations on Ground Floor - -	750	1 4 6	748 15 6	-		-		
60	Sorting Office, Dublin, Alterations - -	200	223 19 8	-			23 19 8		
61	Dublin, Postal Stores, Aldboro' House - -	4,000	3,871 11 6	128 8 6	-		-		
62	Belfast, Parcels Office - - - - -	9,500	6,725 11 10	2,774 8 2	-		-		
63	Newry, New Office - - - - -	1,000	56 1 -	943 19 -	-		-		
64	Donaghadee, Enlarge Cable Hut - - -	190	198 11 3	-			8 11 3		
	Harbours :								
65	Kingstown, Boatman's House, Enlargement -	120	115 12 -	4 8 -	-		-		
	Minor Works and Alterations :								
66	Royal Hospital - - - - -	3,769	143 6 8	1,203 14 2	-		-		
67	Coast Guard and Naval Reserve - - -		529 11 -						
68	State Residences - - - - -		54 - -						
69	Civil Departments - - - - -		- - -						
70	Legal Departments - - - - -		17 15 -						
71	Constabulary and Police - - - - -		336 10 3						
72	Dundrum Asylum - - - - -		133 4 10						
73	Science and Art, Education, &c. - - -		554 - 7						
74	Queen's Colleges - - - - -		207 9 7						
75	Inland Revenue - - - - -		33 19 6						
76	Postal and Telegraph - - - - -		492 8 5						
77	Harbours - - - - -		63 - -						
	Urgent and Unforeseen Works :								
78	Registry of Friendly Societies - - -	500	6 6 -	493 14 -	-		-		
	Special Works :								
	Coast Guard :								
A.	Wicklow Coast Guard Station - - -	-	89 15 6	-			89 15 6		
	Parks :								
B.	Phoenix Park, Rose Cottage, Water Supply -	-	39 17 6	-			39 17 6		
	State and Official Residences, &c. :								
C.	Dublin Castle State Apartments, Ventilators and Drainage.	-	1,269 - 1	-			1,269 - 1		
	Science and Art Department :								
D.	Electric Lighting, Extension of - - -	-	318 5 2	-			318 5 2		
	Harbours :								
E.	Kingstown, Berthage of Mail Steamers -	-	355 17 -	-			355 17 -		
	Carried forward - - -£.	87,966	73,090 1 6	17,089 9 7			3,122 11 1		

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

## OBSERVATIONS.

Estimated, 830*l.* Expenditure, 968*l.* 8*s.* 11*d.* Work completed.

Estimated, 2,100*l.* Completion of work delayed by illness of Contractor.

Estimate, 1,815*l.* Provision in Estimates, 1898–99.

Work not proceeded with pending decision as to the exact requirements of the Post Office.

Work completed. Casual excess.

Estimated, 8,750*l.* In progress. Provision in Estimates, 1898–99.

Estimated, 12,500*l.* In progress. Delay on part of Contractor, also in receipt of instructions as to heating, electric lighting, and fittings.

Estimated, 4,000*l.* Unforeseen delay prevented the commencement of this work. Provision in Estimates, 1898–99.

Work completed. Casual excess.

Work completed.

The provision made was more than sufficient.

No expenditure of any moment called for.

Treasury Letter, No. 7,583, 11th May 1897. Work completed.

Treasury Letter, No. 16,201, 11th November 1897. Work completed.

Estimate, 620*l.* Treasury Letters, No. 14,781, 5th October 1897, and 17,021, 24th November 1897. Excess expenditure covered by Treasury Sanction dated 25th August 1898, No. 13,341.

Treasury Letter, No. 8369, 24th May 1898. Work completed.

Treasury Letter, No. 5610, 27th April 1898. Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expend.	Over-Expend.
	Brought forward - - - £.	£. 87,966	£. s. d. 73,999 1 6	£. s. d. 17,089 9 7	£. s. d. 3,122 11 1
	Works chargeable to 1896-97, or previous years :				
	Coast Guard :				
	Kilcredane Station - - - - -	-	29 4 6	-	29 4 6
	Civil Departments :				
	Chief Secretary's Office - - - - -	-	62 16 1	-	62 16 1
	Office of Public Works, Strongroom - - -	-	59 13 10	-	59 13 10
	Legal Departments :				
	Probate Office, Mullingar - - - - -	-	28 - -	-	28 - -
	Constabulary Buildings :				
	Parsonstown, Royal Irish Constabulary Barracks. - - - - -	-	14 3 6	-	14 3 6
	Roscommon, Royal Irish Constabulary Barracks. - - - - -	-	15 3 10	-	15 3 10
	Tipperary, Royal Irish Constabulary Barracks. - - - - -	-	21 16 -	-	21 16 -
	Science and Art Department :				
	Royal Dublin Society's Lecture Theatre - - -	-	774 6 3	-	774 6 3
	National Education Buildings :				
	Parsonstown, Model School - - - - -	-	8 10 -	-	8 10 -
	Queen's Colleges :				
	Queen's College, Belfast - - - - -	-	9 7 6	-	9 7 6
	Queen's College, Galway - - - - -	-	6 10 -	-	6 10 -
	Revenue Departments :				
	Customs, Dublin, Refreshment Room - - -	-	182 18 10	-	182 18 10
	Post Office Buildings :				
	Carlow Post Office - - - - -	-	63 2 10	-	63 2 10
	Mullingar Post Office - - - - -	-	50 10 -	-	50 10 -
	Telegraph Buildings :				
	Dublin - - - - -	-	3 10 -	-	3 10 -
	Limerick Junction - - - - -	-	17 9 6	-	17 9 6
	Harbours :				
	Killybegs Pier - - - - -	-	283 9 9	-	283 9 9
	<b>£.</b>	<b>87,966</b>	<b>75,629 13 11</b>	<b>17,089 9 7</b>	<b>4,753 3 6</b>

Net Under-Expended - - - £. 12,336 6s. 1d.

Office of Public Works, Dublin, }  
29 November 1898.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

## OBSERVATIONS.

Part of minor work, No. 58, 1896-97. Work completed.

No. 21, 1896-97. Revised Estimate, 500*l.* Expended, 462*l.* 16*s.* 1*d.* Work completed.

No. 20, 1895-96. Estimated, 250*l.* Expended, 262*l.* 2*s.* 7*d.* Work completed.

Special Work, 1896-97. Treasury Letter, No. 2536, 4th April 1896.

No. 28, 1896-97. Estimated, 134*l.* Expended, 159*l.* 18*s.* 8*d.* Work completed.

Part of No. 61, 1896-97. Minor Works.

Part of No. 61, 1896-97. Minor Works.

Estimated originally, 13,237*l.* { Voted moneys . . . . . 8,237*l.*  
 { Royal Dublin Society's contribution . . . 5,000*l.*

Gross estimate should have included an additional sum of 274*l.* 6*s.* 3*d.*, cost of old materials. Treasury Letter, No. 3730, 11th March 1898, sanctioned a further expenditure of 500*l.*, making, with the first-named items, the expenditure of 774*l.* 6*s.* 3*d.* (*see* Supplementary Statement B.)

No. 37, 1896-97. Estimated, 180*l.* Expended, 204*l.* 5*s.* 2*d.* Work completed.

No. 42, 1896-97.

No. 41, 1896-97.

No. 43, 1896-97. Estimated, 150*l.* Expended, 282*l.* 4*s.* 11*d.* Work completed.

Part of 66 of 1896-97. Minor Works. Work completed.

Special Work A., 1896-97. Estimated, 138*l.* Expended, 170*l.* 10*s.* Work completed.

No. 46, 1896-97.

No. 50, 1896-97.

No. 55, 1896-97. Estimated, 10,000*l.* { Votes . . . . . 6,600*l.*  
 { Congested Districts Board contribution . . . 3,400*l.*

Expended out of Vote for Public Works and Buildings, 5,359*l.* 9*s.* 9*d.* Treasury Letter, No. 5510, 30th March 1898 (*see* Supplementary Statement B.)

O. H. Braddell,  
 Accountant.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND.—*continued.*

B.—STATEMENT showing the amounts expended on (1) Killybegs Pier, and (2) the Royal Dublin Society Lecture Theatre, and the sources from which the money was obtained.

WORK.	Sources from which money obtained.	Expended.		Total.
		For the Year 1897-98.	In previous years.	
(1) Killybegs Pier.	Public Works and Buildings, Class I., Vote 14	£. s. d. 283 9 9	£. s. d. 5,076 - -	£. s. d. 5,359 9 9
	Public Works Office, Class II., Vote 37 - -	- - -	640 11 9	640 11 9
	Law Charges, Ireland, Class III., Vote 15 - -	- - -	76 16 6	76 16 6
	Congested Districts Board Contribution - -	1,000 - -	2,400 - -	3,400 - -
	TOTAL - - - £.	1,283 9 9	8,193 3 3	9,476 18 -
(2) Royal Dublin Society Lecture Theatre.	Public Works and Buildings, Class I., Vote 14	774 6 3	8,237 - -	9,011 6 3
	Royal Dublin Society Contribution - - -	476 19 5	5,708 3 3	6,185 2 8
	TOTAL - - - £.	1,251 5 8	13,945 3 3	15,196 8 11

Office of Public Works, Dublin,  
29 November 1898.

O. H. Braddell,  
Accountant.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A. and E.

Purchase of sites, &c. 2. Sub-Head A., Purchase of Sites and Buildings.—Out of the sum of 400*l.* provided for the purchase of sites and buildings for Coast Guard Stations at Arthurstown, Lawrence Cove, and Dunny Cove, 159*l.* 13*s.* 5*d.* has been expended in respect of the first and last named stations, but no expenditure has taken place in respect of Lawrence Cove.

The expenditure, sanctioned by the Treasury, on the purchase of other properties, for which no provision was made in the Estimates, has been as follows:—

	£.	s.	d.
Portmuck, for Coast Guard Station (costs) - - -	112	4	3
24, Upper Merrion Street, for offices of the Land Commission - - - - -	3,160	8	6
25, Upper Merrion Street, for offices of the Land Commission - - - - -	455	8	9

New Works. 3. Sub-Head B., New Works, Alterations, and Additions.—The Statement (A.) appended to the Account shows that in some instances the sums provided in the Estimates have been wholly or partially unexpended, while in others they have been exceeded. I notice that no expenditure has taken place upon the Dublin Metropolitan Police Central Court Improvements, for which a sum of 2,000*l.* was provided, and the work is stated to be abandoned in view of the proposed Central Bridewell provided for in the Estimates for 1898-99.

I notice, further, that out of a sum of 1,500*l.* provided for the re-construction of certain out-offices and other works in connection with the Vice-regal Lodge, only 17*l.* 13*s.* 5*d.* has been spent in the year, and this work also (on which a total sum of 1,903*l.* 2*s.* 5*d.* has been expended) is stated to be abandoned for the present.

Expenditure has been incurred on special works (undertaken with Treasury sanction) and on services continued from the previous year for which no provision had been made. The most noticeable cases are the expenditure of 1,269*l.* -*s.* 1*d.* for ventilation and drainage of Dublin Castle State Apartments, and of 774*l.* 6*s.* 3*d.* on the Royal Dublin Society's Lecture Theatre.

Composite services. The explanations given with regard to the last-named item, and with regard to the services at Killybegs Pier, are supplemented by a Statement (B.) also appended, showing the gross expenditure on each work and the sources from which the money was obtained.

CLASS I.—*continued.*

VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

4. Certain payments for compensation included under Sub-Heads C. and H. are detailed by the Accounting Officer in the explanations upon the Account. Compensations.

5. A special Sub-Head, HA., has been introduced into the Account, with Treasury sanction, for the purpose of recording a payment to the owners of the ship "Mary L. Burrell," being the amount recovered in an action against the Commissioners of Public Works, as Commissioners of Kingstown Harbour, for damages sustained by the ship, which broke adrift in the Harbour. Damage to ship in Kingstown Harbour.

6. Sub-Head I., Appropriations in Aid.—The improvement in the collection of rents, which was noticed in paragraph 6 of my Report of last year, has continued, and the arrears have been further diminished. Appropriations in Aid.

7. Claims in respect of rents for the period ended 31st March 1898 have been abandoned in 14 cases. The aggregate amount, 153*l.* 1*s.* 6*d.*, has been written off, with Treasury authority. No allusion to these losses having been made in the explanations on the Appropriation Account, I have thought it right to notice the omission. Claims abandoned.

8. The Amount to be Surrendered is, as shown by the Account, 12,079*l.* 4*s.* 5*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	213,867	-	-
Expenditure ( <i>Gross</i> ) - - - - -	202,975	12	6
Net Surplus - - -	£. 10,891	7	6
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	1,187	16	11
Total Amount to be Surrendered - - -	£. 12,079	4	5

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS I.—*continued.*

## VOTE 15.

## RAILWAYS, IRELAND.

ACCOUNT of the Sum expended, compared with the Sum Granted, for Payments under the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the LIGHT RAILWAYS (IRELAND) ACTS, 1889 and 1893, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Repayments to Baronies - - -	25,737 - -	25,698 19 3	38 0 9		—	
B.—Light Railways (Ireland) Acts, 1889 and 1893 - - - - -	64,191 - -	64,190 16 -	- 4 -		—	
	£. 89,928 - -	89,889 15 3			—	
Surplus to be Surrendered - - - £.			38 4 9			

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Net Saving. The provision made was sufficient for the claims which matured in the year. On some lines (as will be seen on reference to the detailed statement) claims for one half-year only were received, while for the South and West Clare Railways claims for three half-years were paid.

B.—The Estimate provided for the Annuities in repayment of advances made by the National Debt Commissioners to meet expenditure on Railway works.

The Surplus of 2,617l. 16s., shown on the Account of the Vote "Railways, Ireland," for the year ended 31st March 1897, has been surrendered.

Office of Public Works, Dublin,  
29 November 1898.

O. H. Braddell,  
Accountant.

Thos. Robertson,  
Chairman and Accounting Officer

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stucke.

Richd. Mills,  
Comptroller and Auditor General.



CLASS I.—*continued.*

## VOTE 15.

## RAILWAYS, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-Head B. represents instalments of Annuities in Sub-Head repayment of advances by the National Debt Commissioners, amounting to 537,000*l.*, made prior to 31st December 1896.

2. The Surplus to be Surrendered is, as shown by the Account, 38*l.* 4*s.* 9*d.* Surplus.

	£.	s.	d.
Grant - - - - -	89,928	-	-
Expenditure - - - - -	89,889	15	3
Surplus - - - - -	£.	38	4 9

## ACCOUNT UNDER LIGHT RAILWAYS (IRELAND) ACT, 1889.

3. A Statement (A) is appended, which has been prepared by the Board of Works, in accordance with the provisions of the Light Railways (Ireland) Act, 1889 (52 & 53 Vict. c. 66, s. 8), showing the moneys issued to and expended by the Board of Works in Ireland, on account of Light Railways, &c., in Ireland, under various Acts, to 31st March 1898. A.)

The Surplus of Income available for capitalisation was 168*l.* on 31st March 1898, representing a capital value of 5,600*l.* which may be borrowed from the National Debt Commissioners. No loan to meet expenditure has been obtained from those Commissioners during the year of Account. The total expenditure on this service to 31st March 1898 has been 1,135,290 10*s.* 4*d.*, and the balance in the hands of the Board of Works at that date was 1,708*l.* 16*s.* 9*d.*

## ACCOUNT UNDER RAILWAYS (IRELAND) ACT, 1896.

4. A Statement (B) is also appended which has been prepared by the Board of Works showing the money issued to and expended by the Board of Works in Ireland under the provisions of the Railways (Ireland) Act, 1896 (59 & 60 Vict. c. 34) for the period ended 31st March 1898. Services under Railways, I., Act, 1896.

For the purposes of that Act the Treasury are empowered to advance sums not exceeding 500,000*l.* out of money to be borrowed from the National Debt Commissioners. (B.)

The expenditure within the year upon railways and coach and steamer services has been 9,255*l.* 2*s.* 11*d.*, which has been provided by means of a loan of 10,000*l.* obtained from the National Debt Commissioners under the authority of Section 4 of the Railways (Ireland) Act, 1896.

The net traffic receipts arising from coach and steamer services to 31st March 1898 amounted to 196*l.* 12*s.* 11*d.* There was also a balance of 744*l.* 17*s.* 1*d.* in the hands of the Board of Works at that date.

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS I—continued.

## VOTE 15.—RAILWAYS, IRELAND—continued.

## STATEMENT (A) referred to in the foregoing REPORT.

## LIGHT RAILWAYS, &amp;c., IRELAND.

STATEMENT of money issued to and expended by the Board of Works, Ireland, under 46 & 47 Vict. c. 43; 52 and 53 Vict. c. 66; 53 & 54 Vict. c. 52, and 55 Vict. cc. 2 & 24; and of the purposes for which it was expended and the mode in which it was provided, for the period ended 31st March 1898.

## PART I.

Repayments to Baronies out of Money provided by Parliament in respect of Guarantees, in the Year ended 31st March 1898. (46 & 47 Vict. c. 43.)

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	Amount.
		£. s. d.
Ballinascarthy and Timoleague Junction and Courtmacsherry Extension - - - - -	½ year to 31 December 1896	350 - -
Ballinrobe and Claremorris - - - - -	1 „ 30 April 1897 -	1,252 5 1
Cavan and Leitrim - - - - -	1 „ 1 May 1897 -	3,730 4 -
Claremorris and Swineford - - - - -	1 „ 30 April 1897 -	391 12 -
Clogher Valley - - - - -	{ Co. Fermanagh - 1 „ 31 March 1897 - „ Tyrone - ½ „ 30 September 1896 -	{ 1,418 8 8
Collooney and Swineford - - - - -	1 „ 30 April 1897 -	1,024 8 8
Cork and Muskerry - - - - -	1 „ 31 December 1896	1,072 - 11
Donegal and Killybegs - - - - -	1 „ 1 November 1896	20 - -
Donoughmore Extension - - - - -	½ „ 31 December 1896	300 - -
Dublin and Blessington - - - - -	{ Co. Dublin - ½ „ 30 June 1895 - „ Wicklow - 1 „ 31 December 1896 -	{ 437 5 9
Headford and Kenmare - - - - -	1 „ 30 April 1897 -	1,200 - -
Killorglin and Valentia - - - - -	1 „ 30 April 1897 -	1,400 - -
Loughrea and Attymon - - - - -	1 „ 31 October 1896 -	911 - -
Mitchelstown and Fermoy - - - - -	½ „ 31 October 1896 -	539 2 3
Schull and Skibbereen - - - - -	½ „ 31 December 1896	570 - -
South Clare - - - - -	1½ years 30 April 1897 -	3,397 12 7
Stranorlar and Glenties - - - - -	- - - - -	Nil.
Tralee and Dingle - - - - -	{ Co. Kerry - 1 year „ 31 May 1897 - (Tralee Town - ½ „ 30 November 1896 -	{ 2,340 - -
Tuam and Claremorris - - - - -	1 „ 30 April 1897 -	926 8 10
West Clare - - - - -	1½ years 30 April 1897 -	4,162 19 6
West Donegal - - - - -	1 year 1 November 1896	255 11 -
		£. 25,698 19 3

## PART II.

Contributions towards the Cost of Light Railways and other Railways in the period ended 31st March 1898. (52 & 53 Vict. c. 66, &c.)

## (1.) Money issued to the Board of Works, and mode in which provided.

YEAR.	Issued out of Moneys applicable to Local Loans.	Expended out of Parliamentary Grant.	Issued out of Savings Bank Money lent by the National Debt Commissioners.		TOTAL.
			Security.	Amount.	
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1890-91 - - -	-	142,649 8 10	-	-	142,649 8 10
1891-92 - - -	-	332,563 18 3	-	-	332,563 18 3
1892-93 - - -	-	124,786 - -	Terminable Annuities ending 15th August 1902, 1903, and 1904.	200,000 - -	324,786 - -
1893-94 - - -	-	-		190,000 - -	190,000 - -
1894-95 - - -	-	-		100,000 - -	100,000 - -
1895-96 - - -	-	-		40,000 - -	40,000 - -
1896-97 - - -	-	-		7,000 - -	7,000 - -
TOTAL - - -	£.	599,999 7 1	-	537,000 - -	1,136,999 7 1
Expended to 31st March 1898 -	-	599,999 7 1	-	535,291 3 3	1,135,290 10 4
Balance in the hands of the Board of Works - - - £.					1,708 16 9

CLASS I.—*continued.*VOTE 15.—RAILWAYS, IRELAND—*continued.*PART II.—Contributions towards Light Railways and other Railways—*continued.*

## (2.) Money expended, and the purposes for which expended.

COUNTY.	LINE.	Capitalised Value of proposed Contribution from Public Funds.	Expenditure from Public Funds.		
			To 31st March 1897.	In the Year ended 31st March 1898.	TOTAL.
		£.	£. s. d.	£. s. d.	£. s. d.
Mayo	Achill Extension	73,500	72,536 10 6	*42 2	72,578 10 8
Mayo	Ballina and Killala	44,000	44,000	-	44,000 - -
Cork	Baltimore and Skibbereen	56,700	56,700	-	56,700 -
Cork	Bantry Extension	15,000	15,000	-	15,000 - -
Mayo and Sligo	Collooney and Claremorris	150,000	146,042 4 8	-	146,042 4 8
Donegal	Donegal and Killybegs	115,600	121,417 3 1	-	121,417 3 1
Down	Downpatrick and Ardglass	30,000	30,000	-	30,000 - -
Galway	Galway and Clifden	264,600	264,600	-	264,600 - -
Kerry	Headford and Kenmare	50,000	50,000	-	50,000 - -
Kerry	Killorglin and Valentia	85,000	85,000	-	85,000 - -
Donegal	Stranorlar and Glenties	116,000	111,619 16 7	-	111,619 16 7
Mayo	Westport and Mullaranny	131,400	131,400	-	131,400 - -
	Preliminary Expenses, Superintending Engineers and Contingencies, &c.	28,000	6,932 15 4	-	6,932 15 4
	TOTAL	£. 1,159,800	1,135,248 10 2	42 - 2	1,135,290 10 4

* Expended in the year	£. s. d. 72 14 10
Refund in respect of Expenditure of former years	30 14 8
Net Expenditure	42 - 2

*Note.*—Surplus on 31st March 1898 to meet subsequent liabilities.

	£. s. d.	£. s. d.
Income available for Capitalisation under 52 & 53 Vict. c. 66, and 56 & 57 Vict. c. 50 :—		
(a) Annual Sum authorised by the Acts to be expended on Light Railways, Ireland	-	25,000 - -
(b) Unappropriated residue of the Annual Sum authorised to be contributed towards Baronial Guarantees under 46 & 47 Vict. c. 43, s. 9	40,000 - -	
After abating the proportion liable to be required to meet such Guarantees	30,722 - -	9,278 - -
Deduct,—Proportion of Income representing—		34,278 - -
(a) The Capital Expenditure of 600,000 <i>l.</i> (authorised by 52 & 53 Vict. c. 66) out of money voted by Parliament	18,000 - -	
(b) The Capital Sum of 537,000 <i>l.</i> borrowed from the National Debt Commissioners	16,110 - -	34,110 - -
Surplus	£.	168 - -

There was also a balance of Cash in hand of £. 1,708. 16. 9.

Office of Public Works, Dublin,  
29 November 1898.

O. H. Braddell,  
Accountant.

CLASS I.—*continued.*VOTE 15.—RAILWAYS, IRELAND—*continued.*

## STATEMENT (B.) referred to in the foregoing REPORT.

RAILWAYS (IRELAND) ACT, 1896, 59 &amp; 60 Vict. c. 34.

STATEMENT of money issued to and expended by the Board of Works, Ireland, and of the purposes for which it was expended and the mode in which it was provided, for the period ended 31st March 1898.

## (1.) Money expended and the purposes for which expended.

Work.	Total Cost as Estimated 1 April 1897.	Treasury Contribution proposed or authorised.	Amount Expended to 31 March 1898.
	£. s. d.	£. s. d.	£. s. d.
<b>RAILWAYS—</b>			
Buncrana and Carndonagh - - - - -	97,000 - -	*82,000 - -	3,500 - -
Letterkenny and Burtonport - - - - -	290,000 - -	*290,000 - -	—
<b>STEAMER SERVICES—</b>			
Killaloe and Dromod - - - - -		9,500 - -	3,000 - -
Sligo and Belmullet (and Pier south of Belmullet, with approach road).	50,550 - -	50,550 - -	1,409 - 8
<b>COACH AND STEAMER SERVICES—</b>			
Listowel and Tarbert Coach - - - - -	6,188 - -	6,188 - -	621 13 10
Tarbert and Kilrush Steamer - - - - -	5,208 - -	5,208 - -	97 5 4
Ennistymon and Ballyvaughan Coach - - - - -	2,660 - -	2,660 - -	320 19 6
General Charges - - - - -	17,500 - -	17,500 - -	†306 3 7
		463,606 - -	9,255 2 11

\* A reduction will be made in each of these Grants equal to the proceeds of 5,000*l.* guaranteed by the County.† In addition, sums amounting to 728*l.* 13*s.* 8*d.* were paid out of Votes for Public Works Office, Law Charges, and Stationery.(2.) Money issued to the Board of Works out of the 500,000*l.* provided by Railways Act, 1896, and mode in which provided.

Year 1897-98 - - -	Borrowed from the National Debt Commissioners - - -	£. s. d.
		10,000 - -

(3.) Funds made available by Section 4 of the Railways (Ireland) Act, 1896 - - -	500,000 - -
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Note.—The receipts from Coach and Steamer Services to 31 March 1898 amounted to - £196. 12. 11.

Office of Public Works, Dublin.  
29 November 1898.O. H. Braddell,  
Accountant.















CIVIL SERVICE ACCOUNTS,  
1897-98.

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CLASS II.

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SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

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REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS II., for the Year ended the 31st of March 1898; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

## CLASS II.

## SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

## ENGLAND :

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CLASS II.—continued.

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Officers of the HOUSE OF LORDS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPARTMENT OF THE LORD CHANCELLOR:				
A.—Salaries . . . . .	5,645 - -	5,645 - -	—	—
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES:				
B.—Salaries . . . . .	4,400 - -	4,769 11 3	—	369 11 3
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS:				
C.—Salaries, Wages, and Allowances . .	19,053 - -	18,961 5 6	91 14 6	—
D.—Incidental Expenses . . . . .	655 - -	665 4 10	—	10 4 10
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:				
E.—Salaries . . . . .	1,300 - -	1,300 - -	—	—
LIBRARIAN'S DEPARTMENT:				
F.—Salaries and Wages . . . . .	1,425 - -	1,421 9 5	3 10 7	—
G.—Incidental Expenses . . . . .	40 - -	18 10 3	21 9 9	—
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN:				
H.—Salaries and Wages . . . . .	4,457 - -	4,456 17 2	- 2 10	—
I.—Incidental Expenses . . . . .	60 - -	65 8 9	—	5 8 9
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:				
K.—Witnesses attending Committees . .	200 - -	4 16 -	195 4 -	—
L.—Shorthand Writers . . . . .	800 - -	494 13 7	305 6 5	—
M.—Miscellaneous Expenses . . . . .	50 - -	81 3 5	—	31 3 5
N.—Calendaring Historical Documents .	400 - -	389 12 -	10 8 -	—
GROSS TOTAL . . . . £.	38,485 - -	38,273 12 2	627 16 1	416 8 3
			Net Surplus of Gross Estimate over Expenditure. £. 211 7 10	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
O.—Appropriations in Aid . . . . .	24,000 - -	34,376 17 -	£. 10,376 17 -	
NET TOTAL . . . . £.	14,485 - -	3,896 15 2	Total Surplus to be Surrendered. £. 10,588 4 10	

CLASS II.—*continued.*VOTE 1.—HOUSE OF LORDS OFFICES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—

B.—The absence, on account of illness, of the Counsel to the Chairman of Committees, terminating in death on the 5th July 1897, necessitated the continued attendance of a substitute from the 1st April to the above date, under sanction of the House of Lords given in the previous year.

C.—Savings arising from the retirement of a Senior Clerk in November 1897.

D.—Excess caused by the charges for delivery of Minutes, Journals, &c., being above the Estimate.

E.—

F.—Savings arising from a vacancy in the office of Assistant Librarian.

G.—The charges were below the Estimate.

H.—Fractions of a pound.

I. and M.—The excesses on these Sub-Heads were caused by special payments made in respect of charges on account of the celebration of Her Majesty's Diamond Jubilee.

K. and L.—The number of Select Committees appointed on public matters requiring the attendance of Witnesses and of Shorthand Writers was very small.

M.—*See* explanation under Sub-Head I.

N.—The charges were below the Estimate.

O.—The amount of Fees received on account of Private Bills was considerably above the Estimate.

	£.	s.	d.
Estimated Amount of Extra Receipts to be applied as Appropriations in Aid -	24,000	-	-
Amount of Extra Receipts realised in the Year 1897-98 -	39,055	2	1
Deducted for payment of Superannuation Allowances beyond the interest on the invested Fee Fund -	4,678	5	1
Amount paid to Exchequer -	£. 34,376	17	-

The Surplus of 10,372*l.* 11*s.* 10*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1897, has been surrendered.

30 November 1898.

Henry Graham,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## CLASS II.—continued.

## VOTE 1.

## HOUSE OF LORDS OFFICES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, D., **Excess.**  
I, and M.

2. The Amount to be Surrendered is, as shown by the Account, 10,588*l.* 4*s.* 10*d.* **Surplus.**

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	38,485	-	-
Expenditure ( <i>Gross</i> ) - - - - -	38,273	12	2
Net Surplus - - - £.	211	7	10
<i>Add,—</i> Appropriations in Aid realised in excess of the Estimate - - -	10,376	17	-
Total Amount to be Surrendered - - - £.	10,588	4	10

## APPROPRIATIONS IN AID.

3. The full amount of Fees realised in the year 1897–98 amounted to 39,055*l.* 2*s.* 1*d.* **Appropriations in Aid.**  
Of this amount 4,678*l.* 5*s.* 1*d.* was applied to making good the amount by which the Superannuation Allowances of the Officers of the House of Lords exceeded the interest of the invested Fee Fund, which is applied in payment of these allowances.

## FEE FUND ACCOUNT.

4. A detailed examination has been given to the Fee Fund Account, and the result **Fee Fund Account.**  
may be regarded as satisfactory.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 2.

## HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the SALARIES and EXPENSES in the OFFICES of THE HOUSE OF COMMONS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHAIRMAN OF COMMITTEE OF WAYS AND MEANS, &c :						
A.—Salary - - - - -	2,500 - -	2,500 - -	—	—		
DEPARTMENT OF THE CLERK OF THE HOUSE :						
B.—Salaries and Allowances - - -	26,123 - -	25,323 16 8	799 3 4	—		
C.—Incidental Expenses - - - -	45 - -	40 17 4	4 2 8	—		
DEPARTMENT OF THE SPEAKER :						
D.—Salaries and Allowances - - -	9,404 - -	9,364 - 2	39 19 10	—		
E.—Delivery of Votes and Parliamentary Papers - - - - - }	900 - -	910 14 -	—		10 14	
DEPARTMENT OF THE SERJEANT-AT ARMS :						
F.—Salaries, Wages, and Allowances - -	10,154 - -	9,949 16 11	204 3 1	—		
G.—Incidental Expenses - - - - -	2,615 - -	2,652 13 5	—		37 13 5	
H.—Witnesses and other Committee Expenses - - - - - }	1,700 - -	931 17 4	768 2 8	—		
I.—Shorthand Writers - - - - -	1,700 - -	2,038 10 -	—		338 10 0	
K.—Police and Miscellaneous Expenses -	435 - -	447 18 -	—		12 18	
GROSS TOTAL - - - £	55,576 - -	54,160 3 10	1,815 11 7		399 15 5	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 1,415 16 2			
			Surplus of Appropriations in Aid Realised.			
Deduct,—	Estimated.	Realised.				
L.—Appropriations in Aid - - - -	27,000 - -	37,644 2 6	£. 10,644 2 6			
			Total Surplus to be Surrendered.			
NET TOTAL - - - £.	28,576 - -	16,516 1 4	£. 12,059 18 8			

CLASS II.—*continued.*VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving caused by the retirement of two principal clerks and one junior clerk, and of the office clerk in the Committee Office, and the rearrangement of work in consequence thereof. The expenses connected with Public Petitions were slight.

C.—The postage was less than anticipated.

D.—Saving caused by alterations in the staff of the Library.

E.—Excess consequent on extra porters being required to deliver the Parliamentary Papers owing to the increasing distances at which Members reside.

F.—The Estimate was framed for a longer period than the Session lasted.

G.—The entire cost of the three Annunciators was borne by this Sub-head, instead of the charge for working the instruments.

H.—The expenses connected with payment of witnesses from South Africa did not come up to the Estimate.

I.—The evidence taken before Select Committees this Session was very voluminous.

K.—Excess caused by the payment of a charge for the transmission of a telegram from the Speaker to the President of the Republic of Buenos Ayres in connection with Her Majesty's Jubilee.

The Surplus of 8,134*l.* —s. 10*d.* shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1897, has been surrendered.

1 July 1898.

*W. A. Ferguson Davie,*  
Accounting Officer.

*W. C. Gully,*  
Speaker

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 2.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Assistant Librarian was paid, under the authority of the Speaker, a sum of 100*l.* charged to Sub-Head D., for completing the decennial index in the Library, from 1880 to 1889 inclusive, being the second moiety of 200*l.* granted by the Commissioners for regulating the offices of the House of Commons on April 1st 1889. Extra Remuneration.

2. Expenditure in excess of the Estimate has been incurred under Sub-Heads E., G., I., and K. Excess.

3.—The amount to be surrendered is, as shown by the Account, 12,059*l.* 18*s.* 8*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	55,576	-	-
Expenditure ( <i>Gross</i> ) - - - - -	54,160	3	10
Net Surplus - - -	£. 1,415	16	2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	10,644	2	6
Total Amount to be Surrendered - - -	£. 12,059	18	8

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 3.

## TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses in the Department of Her Majesty's TREASURY and SUBORDINATE DEPARTMENTS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>TREASURY.</b>				
A.—Salaries, Wages, and Allowances - -	52,020 - -	50,539 1 7	1,480 18 5	—
B.—Travelling Expenses - - - -	400 - -	254 2 3	145 17 9	—
C.—Special Inquiries - - - -	100 - -	683 18 2	—	583 18 2
D.—Incidental Expenses - - - -	250 - -	317 11 10	—	67 11 10
<b>OFFICE OF PARLIAMENTARY COUNSEL.</b>				
E.—Salaries and Wages - - - -	6,129 - -	6,110 4 2	18 15 10	—
F.—Fees to Counsel, &c. - - - -	2,000 - -	1,723 5 -	276 15 -	—
G.—Incidental Expenses - - - -	12 - -	8 16 10	3 3 2	—
<b>STATUTE LAW COMMITTEE.</b>				
H.—Revision of Statute Law, &c. - -	1,108 - -	1,073 5 -	34 15 -	—
<b>STATE TRIALS REPORTS COMMITTEE.</b>				
I.—Publication of State Trials Reports -	280 - -	267 13 6	12 6 6	—
<b>TOTAL for TREASURY, &amp;c. - - £.</b>	<b>62,299 - -</b>	<b>60,977 18 4</b>	<b>1,972 11 8</b>	<b>651 10 -</b>
<b>PAYMASTER GENERAL'S OFFICE.</b>				
J.—Salaries, Wages, and Allowances, London	17,802 - -	17,739 3 2	62 16 10	—
K.—Travelling and Incidental Expenses, London - - - -	146 - -	137 7 8	8 12 4	—
L.—Salaries, Wages, and Allowances, Treasury Remembrancer's Office, Ireland - - - -	3,869 - -	3,819 7 11	49 12 1	—
M.—Travelling and Incidental Expenses, Ireland - - - -	40 - -	28 8 7	11 11 5	—
<b>TOTAL for PAYMASTER GENERAL'S OFFICE, London and Dublin - } £.</b>	<b>21,857 - -</b>	<b>21,724 7 4</b>	<b>132 12 8</b>	<b>—</b>
<b>Carried forward - - - £.</b>	<b>84,156 - -</b>	<b>82,702 5 8</b>	<b>2,105 4 4</b>	<b>651 10 -</b>



CLASS II.—*continued.*VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	84,156 - -	82,702 5 8	2,105 4 4	651 10 -
EXCHEQUER OFFICE, SCOTLAND.				
N.—Salaries - - - - -	4,314 - -	4,216 6 2	97 13 10	—
TEACHERS' PENSION OFFICE, IRELAND.				
O.—Salaries - - - - -	1,633 - -	1,797 7 7	—	164 7 7
P.—Travelling and Incidental Expenses -	85 - -	41 17 -	43 3 -	—
TOTAL for TEACHERS' PENSION OFFICE - - - - - } £.	1,718 - -	1,839 4 7	43 3 -	164 7 7
SUEZ CANAL (BRITISH DIRECTORS).				
Q.—Personal Remuneration - - -	1,800 - -	1,800 - -	—	—
R.—Travelling and Incidental Expenses -	175 - -	165 18 -	9 2 -	—
TOTAL for SUEZ CANAL (BRITISH DIRECTORS) - - - - - } £.	1,975 - -	1,965 18 -	9 2 -	—
S.—Receiver of Hereditary Revenue - -	445 - -	445 - -	—	—
T.—Principal Chemist of Government Labora- tories - - - - -	1,200 - -	1,200 - -	—	—
GROSS TOTAL - - - £.	93,808 - -	92,368 14 5	2,255 3 2	815 17 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,439 5 7	
			Surplus of Appropriations in Aid Realised.	
			£. 45 14 8	
			Total Surplus to be Surrendered.	
U.—Appropriations in Aid - - - - -	3,136 - -	3,181 14 8		
NET TOTAL - - - £.	90,672 - -	89,186 19 9	£. 1,485 - 3	
			Stamps.	
			£. s. d.	
Estimated Amount of Extra Receipts payable to the Exchequer - -			4,500 - -	
Amount of Extra Receipts realised in 1897-98, and paid over to the Exchequer - - - - -			5,550 18 -	

CLASS II.—*continued.*VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Changes in the Staff consequent upon retirements, &c., resulted in a saving, out of which some small payments were made for additional shorthand writing and for special services unprovided for in the Estimate.

B.—This expenditure is of a varying amount and cannot be accurately estimated.

C.—The number and the nature of inquiries instituted in the course of the year cannot be foreseen.

D.—Under-estimated.

E.—The expenditure for the services of a Boy Copyist was less than had been anticipated.

F.—The Fees depend upon the number, &c., of Bills required to be drafted, and cannot, therefore, be estimated with accuracy.

G.—Casual variation.

H.—The amount provided (on account) for the Index to Local and Private Statutes was not wholly expended.

I.—Saving in the incidental expenses of the Committee.

J.—This saving arose from the retirement of a First Class Clerk.

K.—Casual variation.

L.—Two Second Division Clerkships became vacant and were filled up at lower rates of salary. The saving thus effected was slightly reduced by the appointment of a Second Division Clerk to a new class of "Examiners" with an increased salary.

M.—Cannot be accurately estimated.

N.—Surplus due to changes consequent upon the death of a First Class Clerk and to a saving in the amount provided for Boy Clerks.

O.—This excess was caused by the necessary employment of temporary Clerks in connection with the issue of the new Teachers' Pension Fund Rules, &c.

P.—Saving in the Superintendent's Travelling Expenses.

R.—Casual variation.

U.—The Appropriations in Aid were as under :—

	Estimated.	Actual.			
	£.	£.	s.	d.	
Exchequer Office (Scotland):					
Fees from Ultimus Hæres Estates -	300	367	8	9	These Fees vary with the amount of business done in connection with the Administration of Estates.
Suez Canal (British Directors):					
Fees earned by the Directors - -	1,700	1,716	10	10	} Cannot be accurately estimated.
Interest and Dividend on Qualifying Shares - - - - -	1,136	1,097	15	1	
£.	3,136	3,181	14	8	

CLASS II.—*continued.*

VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

EXTRA REMUNERATION.

Exchequer Office, Scotland.—The Chief Clerk received 75*l.* from the Funds of the Congested Districts Board, Scotland, for acting as Secretary to that Board, and 35*l.* from the Vote for Temporary Commissions for acting as Secretary to the Land Registration (Scotland) Committee.

A First Class Clerk received 30*l.* from the Funds of the Congested Districts Board, Scotland, for acting during the Chief Clerk's absence.

EXTRA RECEIPTS.

Exchequer Office, Scotland (Stamps).—The Fees received in connection with the Registration of Joint Stock Companies vary with the number of companies registered and the amount of their capital, and cannot, therefore, be estimated with accuracy.

The Surplus of 1,864*l.* 17*s.* 3*d.* shown on the Account of the Vote "Treasury and Subordinate Departments," for the year ended 31st March 1897, has been surrendered.

Treasury,  
24 November 1898. }

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennor Woods.

Richd. Mills,  
Comptroller and Auditor General.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C., *Excess* D., and O.

2. The Amount to be Surrendered is, as shown by the Account, 1,485*l.* —*s.* 3*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	93,808	-	-
Expenditure ( <i>Gross</i> ) - - - - -	92,368	14	5
Net Surplus - - -	£. 1,439	5	7
<i>Add,—</i> Appropriations in Aid realised in excess of the Estimate -	45	14	8
Total Amount to be Surrendered - - -	£. 1,485	-	3

EXTRA RECEIPTS, payable to EXCHEQUER.

3. A sum of 500*l.* has been paid to the Exchequer out of the Local Loans Fund Management of Local Loans Fund in repayment of the expenses of the Treasury in connection with the administration of that Fund.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 4.

## HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of Her Majesty's Secretary of State for the HOME DEPARTMENT and Subordinate Offices, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
HOME OFFICE :						
A.—Salaries, Wages, and Allowances - -	32,612 - -	32,604 3 9	7 16 3		—	
B.—Travelling - - - - -	175 - -	102 19 -	72 1 -		—	
C.—Special Inquiries - - - - -	2,000 - -	1,146 18 5	853 1 7		—	
D.—Pedlars' Certificates - - - - -	200 - -	150 - -	50 - -		—	
E.—Incidental Expenses - - - - -	250 - -	223 5 2	26 14 10		—	
INSPECTION OF FACTORIES AND WORKSHOPS :						
F.—Salaries and Allowances - - - - -	38,439 - -	38,078 - 10	360 19 2		—	
G.—Travelling, &c. - - - - -	9,800 - -	9,212 3 -	587 17 -		—	
H.—Fees to Surgeons - - - - -	3,400 - -	3,396 9 -	3 11 -		—	
I.—Costs of Prosecutions, Inquiries and Arbitrations - - - - -	1,400 - -	674 7 5	725 12 7		—	
K.—Incidental Expenses - - - - -	800 - -	757 1 3	42 18 9		—	
INSPECTION OF EXPLOSIVES :						
L.—Salaries and Allowances - - - - -	2,600 - -	2,725 - -	—		125 - -	
M.—Travelling - - - - -	900 - -	712 15 2	187 4 10		—	
N.—Fees and Expenses of Chemical Referee -	700 - -	669 15 -	30 5 -		—	
O.—Costs of Inquiries and Arbitrations -	5 - -	8 9 -	—		3 9 -	
P.—Incidental Expenses - - - - -	100 - -	124 4 8	—		24 4 8	
INSPECTION OF MINES AND QUARRIES :						
Q.—Salaries and Allowances - - - - -	20,283 - -	20,217 14 9	65 5 3		—	
R.—Travelling - - - - -	9,800 - -	9,638 8 10	161 11 2		—	
S.—Costs of Inquiries and Arbitrations -	3,000 - -	2,233 7 4	766 12 8		—	
T.—Incidental Expenses - - - - -	550 - -	526 4 6	23 15 6		—	
Carried forward - - - £.	127,014 - -	123,201 7 1	3,965 6 7		152 13 8	

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	127,014 - -	123,201 7 1	3,965 6 7	152 13 8
<b>BOARDS OF EXAMINATION OF MANAGERS AND UNDER-MANAGERS OF COAL MINES:</b>				
U.—Salaries of Secretaries - - - -	350 - -	348 16 -	1 4 -	—
V.—Travelling Expenses of the Members of the Boards - - - -	350 - -	321 3 3	28 16 9	—
W.—Salaries of Examiners - - - -	1,000 - -	852 6 -	147 14 -	—
X.—Travelling Expenses of Examiners -	180 - -	180 - -	—	—
Y.—Advertisements and Incidental Expenses	150 - -	145 18 7	4 1 5	—
<b>INSPECTION OF BURIAL GROUNDS, &amp;c.</b>				
Z.—Salaries - - - -	650 - -	650 - -	—	—
A. 1.—Travelling and Incidental Expenses -	300 - -	292 12 1	7 7 11	—
<b>INSPECTION UNDER CRUELTY TO ANIMALS ACT:</b>				
B. 1.—Salaries - - - -	472 - -	525 - -	—	53 - -
C. 1.—Travelling and Incidental Expenses -	50 - -	52 15 5	—	2 15 5
<b>INSPECTION UNDER INEBRIATES ACTS:</b>				
D. 1.—Travelling - - - -	50 - -	63 5 6	—	13 5 6
GROSS TOTAL - - - £.	130,566 - -	126,633 3 11	4,154 10 8	221 14 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,932 16 1	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
E. 1.—Appropriations in Aid -	7,000 - -	8,353 15 2	£. 1,353 15 2	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	123,566 - -	118,279 8 9	£. 5,286 11 3	

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. —A casual variation.
- B. —The number of journeys involving expense was over-estimated.
- C. —The Estimate under this Sub-Head is necessarily only approximate. The expenditure in 1897-98 was considerably below the average of the three previous years.
- D. —Payment was made in respect of nine months only, viz., to the 30th September 1897, the fees on pedlars' certificates having ceased to be payable to the Exchequer from that date. (See explanation under Sub-Head E1).
- E. —A casual variation.
- F. —This surplus is due to (a) savings on changes in personnel and casual vacancies; and (b) savings on the allowances for local offices.
- G. —At the time of preparing the Estimate, this Service was in a state of transition. The Act of 1895 had been in force for less than a year, and the Department, which had been largely augmented in consequence of that Act, was not in normal working order. Hence the Estimate was to a large extent conjectural, and it has proved somewhat in excess of the actual requirements.
- H. —A casual variation.
- I. —The Estimate under this Sub-Head is necessarily only approximate. No arbitration took place during the year, and the Special Inquiries were not so expensive as had been anticipated.
- K. —The cost of postage was somewhat over-estimated. [Note.—The sum of 17*l.* 3*s.* has been charged against this Sub-Head, under Treasury authority, in respect of the loss of the balance of an imprest of 20*l.* in the hands of Mr. A. Miller, Inspector's Assistant in the Factory Department, who was found drowned, leaving a widow with absolutely no means of support. The sum of 7*l.* 10*s.* 4*d.* which was due in respect of salary was not paid, but this amount could not, for purposes of account, be taken in diminution of the sum to be written off, as no valid receipt for it could be obtained.]
- L. —This excess is due to the appointment of an additional Inspector in January 1898.
- M. —The expenditure was below the average in consequence of the demands which were made upon the time of the Inspectors in connection with the Select Committee on Petroleum, and the testing of mining explosives.
- N. }  
O. } Casual variations.  
P. }
- Q. —This surplus represents the saving consequent on the death of an Assistant Inspector, as reduced by the cost of certain additional allowances to Inspectors granted in January 1898.
- R. —This surplus is due to the following causes:—(a) the death of the Assistant Inspector referred to under the previous Sub-Head; (b) the absence on sick-leave of another Assistant Inspector; and (c) the employment of two Inspectors on the Mining Explosives Testing Committee.
- S. —The amount expended in connection with the Testing Station was somewhat larger than had been anticipated; but, on the other hand, the expenditure in respect of Inquiries and Arbitrations, which is necessarily subject to considerable fluctuations, was far below the average. [Note.—Certain costs of small amount incurred in prosecutions conducted by the Inspectors of Mines without the aid of the Solicitor to the Treasury have been charged to this Sub-Head under Treasury authority.]
- T. }  
U. } Casual variations.  
V. }
- W. —The number of candidates attending the examinations proved less than had been anticipated.
- Y. }  
A1. } Casual variations.
- B1. —The salary of the Assistant Inspector was raised on the 1st April 1897.
- C1. —A casual variation.
- D1. —This excess is mainly due to an increase in the number of Retreats under inspection.
- E1. —A detailed explanation is appended.

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued*

## APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.	Realised.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Home Office Fees on Royal Licenses, Charters, &c.	700 - -	743 16 -	43 16 -	—
2. Fees under the Naturalisation Act - - -	2,500 - -	3,084 10 -	584 10 -	—
3. Fees under the Coal Mines Regulation Act - -	1,400 - -	1,393 10 -	—	6 10 -
4. Fees for Testing Mining Explosives - - -	—	810 10 -	810 10 -	—
5. Fees under the Explosives Act - - - -	300 - -	368 2 -	68 2 -	—
6. Fees under the Pedlars Act (Metropolitan Police Courts District) - - - -	700 - -	358 10 -	—	341 10 -
7. Fines imposed in England and Wales under the Factory and Workshop Acts, the Coal and Metalliferous Mines Regulation Acts, and the Explosives Act - - - -	1,400 - -	1,594 17 2	194 17 2	—
£.	7,000 - -	8,353 15 2	1,701 15 2	348 - -

NET SURPLUS - £. 1,353 15 2.

1. A casual variation.
2. The number of applicants for certificates of naturalisation was under-estimated.
3. A casual variation.
4. At the time of framing the Estimate no decision had been arrived at in regard to the charging of fees for the testing of mining explosives.
5. The amount receivable from these fees cannot be estimated with exactness.
6. Fees under the Pedlars Act are applicable in like manner as the fines imposed under that Act. In pursuance of an Order made by the Secretary of State under Section 10 of the Metropolitan Police Courts Act, 1897, the fines inflicted at the Metropolitan Police Courts were not payable to the Exchequer after the 30th September 1897, and the fees therefore ceased to be payable to the Exchequer from that date.
7. The Estimate under this head is necessarily only approximate.

## EXTRA REMUNERATION.

Name.	Office	Amount.	Remarks.
		£. s. d.	
T. H. Kearnes -	Assistant Clerk, Home Office	57 - 1	For extra duties performed out of office hours. Paid from Sub-Head A. of the Home Office Vote.
F. C. Kirk - - -	ditto - ditto - -	42 11 10	- - ditto - - ditto.
W. A. Long - - -	ditto - ditto - -	29 - 1	- - ditto - - ditto.
H. C. Stigger - -	ditto - ditto - -	61 8 7	- - ditto - - ditto.
J. J. Trend - - -	ditto - ditto - -	70 19 11	- - ditto - - ditto.
W. A. Beaumont -	Superintending Inspector of Factories.	120 -	For services as Secretary to the Departmental Committee on Wool-sorting and kindred trades. Paid from Sub-Head I. of the Home Office Vote.
H. P. Smith - - -	Inspector of Factories -	200 -	For services as Secretary to the Departmental Committee on Miscellaneous Dangerous Trades. Paid from Sub-Head I. of the Home Office Vote.
J. Calder - - - -	ditto - ditto - -	30 - -	For services in respect of an Inquiry into the Fish Curing Industry of the United Kingdom. Paid from Sub-Head I. of the Home Office Vote.
H. S. Richmond -	ditto - ditto - -	30 - -	- - ditto ditto.

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

The Surplus of 2,176*l.* 3*s.* 6*d.* shown on the Account of the Vote "Home Office," for the year ended 31st March 1897, has been surrendered.

Home Office, Whitehall, }  
4 November 1898. }

W. P. Byrne,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 4.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads L, O., P., B. 1, C. 1, and D. 1.

Inspection of  
Factories and  
Workshops,  
Sub-Head K.  
Incidental  
Expenses.

2. The Expenditure charged to Sub-Head K. includes, as stated by the Accounting Officer, a sum of 17*l.* 3*s.*, being balance of an imprest of 20*l.* in the hands of an Inspector's Assistant who was found drowned, leaving a widow with no means of support. The net loss to the Vote was, however, 9*l.* 12*s.* 8*d.* only, as the sum of 7*l.* 10*s.* 4*d.* was due to the Assistant in respect of salary.

Surplus.

3. The Amount to be Surrendered is, as shown by the Account, 5,286*l.* 11*s.* 3*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	130,566	—	—
Expenditure ( <i>Gross</i> )	126,633	3	11
Net Surplus	£. 3,932	16	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	1,353	15	2
Total Amount to be Surrendered	£. 5,286	11	3

Richd. Mills,  
Comptroller and Auditor General.



CLASS II.—continued.

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of HER MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances . . .	45,450 — —	45,390 15 3	59 4 9	—
B.—Legal Adviser . . . . .	1,200 — —	1,200 — —	—	—
C.—Messengers' Salaries . . . . .	4,580 — —	4,611 5 4	—	31 5 4
D.— Ditto - Travelling Expenses . . .	6,500 — —	6,613 19 5	—	113 19 5
E.—Telegrams . . . . .	14,000 — —	13,177 7 3	822 12 9	—
F.—Incidental Expenses . . . . .	575 — —	492 10 10	82 9 2	—
GROSS TOTAL . . . . £.	72,305 — —	71,485 18 1	964 6 8	145 4 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 819 1 11	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
G.—Appropriation in Aid (Passport Fees) .	600 — —	634 4 —	£. 34 4 —	
NET TOTAL . . . . £.	71,705 — —	70,851 14 1	Total Surplus to be Surrendered.	
			£. 853 5 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—No exceptional changes in the establishment occurred during the year.
- C.—Caused by gratuities to the Home Service Messengers for extra work entailed by the Jubilee celebrations.
- D.—The expenditure for extra journeys was above the average.
- E.—Below the average.
- F.—Cannot be accurately estimated for.
- G.—Above the average. More is taken for the subsequent year.

CLASS II.—*continued.*VOTE 5.—FOREIGN OFFICE—*continued.*

## EXTRA REMUNERATION.

The following Extra Allowances were made to Members of the Foreign Office during the year :—

	£.	s.	d.	Date of Treasury Authority.
From the Foreign Office Vote :				
To the Librarian, for Editing State Papers - - - - -	100	-	-	16 July 1897
To the Assistant in the Treaty Department for Editing State Papers -	50	-	-	"
From the Diplomatic and Consular Services Vote :				
To an Assistant Clerk ; Gratuity as Delegate to the Sanitary Conference at Venice - - - - -	200	-	-	21 June 1897
To a Junior Clerk, First Class, for translations in connection with the Venezuelan Boundary Arbitration - - - - -	50	2	6	—
To a Junior Clerk, First Class ; Regulation Allowance as Chargé d'Affaires in the Argentine Republic - - - - -	44	-	-	—
From the Treasury :				
To a Junior Clerk, First Class, for services in connection with the case of Regina v. Bourtzeff and another - - - - -	50	-	-	—
From the Civil Service Commission :				
To an Assistant Clerk, for services as occasional Assistant Examiner -	45	-	-	—
To a Junior Clerk, First Class, for services as occasional Assistant Examiner - - - - -	27	-	-	—
To a Junior Clerk, First Class, for services as occasional Assistant Examiner - - - - -	31	-	-	—

The Surplus of 4,224*l.* 11*s.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1897, has been surrendered.

Foreign Office, }  
30 November 1898. }

G. E. Dallas,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 5.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C. and D.  
Net Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 853*l.* 5*s.* 11*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	72,305	-	-
Expenditure ( <i>Gross</i> ) - - - - -	71,485	18	1
Net Surplus - - -	£.	819	1 11
Add,—			
Appropriations in Aid realised in excess of the Estimate -	34	4	-
Total Amount to be Surrendered - - -	£.	853	5 11

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 6.

## COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of Her Majesty's SECRETARY of STATE for the COLONIES, including a Grant in Aid of certain Expenses connected with EMIGRATION, in the Year ended 31st March 1898, showing the Surplus or Deficit on each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	35,595 - -	34,651 13 3	943 6 9	—
B.—Telegrams - - - - -	5,500 - -	5,280 19 2	219 - 10	—
C.—Incidental Expenses - - - - -	305 - -	478 9 6	—	173 9 6
D.—Emigrants' Information Office (Grant-in-Aid) - - - - -	1,500 - -	1,500 - -	—	—
£.	42,900 - -	41,911 1 11	1,162 7 7	173 9 6
Deduct Deficit - - - - -			173 9 6	—
Net Surplus to be Surrendered - - - £.			988 18 1	—

## EXPLANATION of the Causes of the Variation between Expenditure and Grant.

A.—Changes through death and retirement in the Secretariat led to promotions through all ranks of the higher Establishment at minimum rates of incremental salaries, and resulted in savings which more than covered nine months' salary of the Legal Assistant, a newly created office.

B.—Due to reductions in the tariffs, and a decrease in South African Telegrams during the last part of the financial year.

C.—The travelling expenses of Messengers and of other Members of the Department, and the Bills for Shorthand Writers' Notes, were larger than usual.

## EXTRA REMUNERATION.

One First Class Clerk received 230*l.* in 1897–98 from Class VII., Vote 1, for work done in connection with the West India Commission between December 1896 and September 1897. One of the First Class Messengers received a gratuity of 50*l.* from Class VII., Vote 5, for superintending Servants engaged to wait on the Colonial Premiers who were entertained at the Hotel Cecil in June 1897.

The Surplus of 66*l.* 10*s.*, shown on the Account of the Vote "Colonial Office," for the year ended 31st March 1897, has been surrendered.

*J. Chamberlain.*

I certify that this Account has been examined under my directions, and is correct.

Examined.

*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 6.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head C.
- Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 988*l.* 18*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	42,900	-	-
Expenditure - - - - -	41,911	1	11
Net Surplus - - -	£. 988	18	1

## EMIGRANTS' INFORMATION OFFICE.—GRANT-IN-AID.

- Grant-in-Aid 3. It will be seen from the separate Account annexed, which has been rendered to me for examination by direction of the Treasury, that of the 1,500*l.* allocated as a Grant-in-Aid of the Emigrants' Information Office the sum of 1,311*l.* 11*s.* 4*d.* has been expended, leaving a Balance to be carried forward of 188*l.* 8*s.* 8*d.*

*Richd. Mills,*  
Comptroller and Auditor General.

ANNUAL ACCOUNT of Parliamentary Grant-in-Aid of the Emigrants' Information Office  
for the year 1897-98.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Grant-in-Aid - - - -	1,500	- -	HEAD OFFICE.		
			Salaries - - - -	840	2 5
			Rent - - - -	150	- -
			Miscellaneous - - -	6	7 4
			BRANCHES.		
			Fees - - - -	137	10 -
			Miscellaneous - - -	177	11 7
				1,311	11 4
			Balance to be carried forward to the account of the Grant for 1898-99 - - -	188	8 8
£.	1,500	- -	£.	1,500	- -

*Henry Lambert.*

CLASS II.—*continued.*

## VOTE 7.

## PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended compared with the Sum Granted to pay the Salaries and Expenses of the Department of Her Majesty's Most Honourable PRIVY COUNCIL, in the Year ended 31st March 1898, showing a Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PRIVY COUNCIL OFFICE.				
A.—Salaries and Wages - - -	12,869 - -	12,852 1 10	16 18 2	—
B.—Incidental Expenses - - -	580 - -	451 19 8	128 - 4	—
C.—Expenses under Pharmacy Act - -	125 - -	126 - -	—	1 - -
GROSS TOTAL - - - £.	13,574 - -	13,430 1 6	144 18 6	1 - -
			Surplus of Gross Estimate over Expenditure.	
			£. 143 18 6	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
D.—Appropriations in Aid (Judicial Fees) -	1,500 - -	1,609 - 6	£ 109 - 6	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	12,074 - -	11,821 1 -	£. 252 19 -	

## EXPLANATION of the Causes of variation between Expenditure and Grant.

A.—Expenses for shorthand writing were less than anticipated.

B.—Fewer special trains than expected.

C.—

D.—Casual fluctuations.

The Surplus of 969l. 2s. 4d., shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1897, has been surrendered.

26 September 1898.

*J. H. Harrison,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General

CLASS II.—*continued.*

## VOTE 7.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Head C.

Surplus 2. The Amount to be Surrendered is, as shown by the Account, 252*l.* 19*s.*

		£.	s.	d.
Grant ( <i>Gross</i> )	- - - - -	13,574	-	-
Expenditure ( <i>Gross</i> )	- - - - -	13,430	1	6
Net Surplus	- - - £.	143	18	6

*Add,*

Appropriations in Aid realised in excess of the Estimate	- - - - -	109	-	6
---	-----------	-----	---	---

Total Amount to be Surrendered	£.	252	19	-
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*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS II.—continued.

## VOTE 8.

## BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the COMMITTEE OF PRIVY COUNCIL FOR TRADE, and SUBORDINATE DEPARTMENTS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
BOARD OF TRADE.				
A.—Salaries - - - - -	54,743 - -	54,204 11 6	538 8 6	—
B.—Copying - - - - -	3,100 - -	3,365 17 8	—	265 17 8
C.—Special Services - - - - -	6,085 - -	3,991 6 -	2,093 14 -	—
D.—Travelling Expenses - - - - -	2,200 - -	2,102 14 7	97 5 5	—
E.—Incidental Expenses - - - - -	750 - -	838 1 6	—	88 1 6
E. 1.—Expenses under Railway and Canal Traffic Acts, 1888–1894 - - - - -	500 - -	351 19 6	148 - 6	—
LEGAL BRANCH.				
F.—Salaries - - - - -	7,250 - -	7,114 - 1	135 19 11	—
G.—Travelling and Incidental Expenses - - - - -	350 - -	194 10 -	155 10 -	—
H.—Law Charges - - - - -	16,000 - -	14,257 12 11	1,742 7 1	—
STANDARDS DEPARTMENT.				
I.—Salaries - - - - -	1,315 - -	1,313 7 11	1 12 1	—
K.—Incidental Expenses - - - - -	702 - -	1,042 9 1	—	340 9 1
L.—Electric Standards - - - - -	894 - -	771 5 5	122 14 7	—
New Trial Plates for Standard and Fine Gold and Silver - - - - -	—	643 15 7	—	643 15 7
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.				
M.—Salaries - - - - -	13,303 - -	12,730 16 1	572 3 11	—
N.—Sorters, Copying, &c. - - - - -	1,400 - -	1,311 11 3	88 8 9	—
O.—Travelling and Incidental Expenses - - - - -	100 - -	69 13 8	30 6 4	—
INSPECTION OF SHIPS' PROVISIONS.				
P.—Salaries - - - - -	4,196 - -	4,068 4 5	127 15 7	—
Q.—Travelling and Incidental Expenses - - - - -	950 - -	867 5 6	82 14 6	—
TOTAL for BOARD OF TRADE - - £.	113,838 - -	109,239 2 8	5,937 1 2	1,338 3 10
Carried forward - - - £.	113,838 - -	109,239 2 8	5,937 1 2	1,338 2 10

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	113,838 - -	109,239 2 8	5,937 1 2	1,338 3 10
<b>COMMERCIAL, LABOUR, AND STATISTICAL DEPARTMENTS.</b>				
R.—Salaries, Wages, and Allowances - -	19,038 - -	18,243 10 10	794 9 2	—
S.—Travelling Expenses - - - -	350 - -	254 6 -	95 14 -	—
T.—Incidental Expenses - - - -	200 - -	219 10 5	—	19 10 5
T 1.—Fees and Travelling Expenses under the Conciliation Act, 1896 - - -	800 - -	212 7 -	587 13 -	—
TOTAL for COMMERCIAL, &c. } £.	20,388 - -	18,929 14 3	1,477 16 2	19 10 5
<b>PATENT OFFICE.</b>				
U.—Salaries, Wages, and Allowances - -	57,568 - -	57,310 16 -	257 4 -	—
V.—Police - - - - -	425 - -	427 2 10	—	2 2 10
W.—Law Reporting - - - - -	1,250 - -	1,477 17 -	—	227 17 -
X.—International Bureau - - - -	150 - -	133 14 7	16 5 5	—
Y.—Travelling Expenses - - - -	130 - -	291 14 6	—	161 14 6
Z.—Assessors under Section 28 of the Patent Act, 1883 - - - - -	100 - -	—	100 - -	—
AA —Incidental Expenses - - - -	810 - -	912 6 7	—	102 6 7
TOTAL for PATENT OFFICE - - £.	60,433 - -	60,553 11 6	373 9 5	494 - 11
<b>LIGHT RAILWAYS COMMISSION.</b>				
BB.—Salaries and Allowances - - -	2,200 - -	1,940 12 3	259 7 9	—
CC.—Travelling Expenses - - - -	500 - -	598 8 7	—	98 8 7
DD.—Incidental Expenses - - - -	100 - -	8 17 5	91 2 7	—
TOTAL for LIGHT RAILWAYS } COMMISSION - - - - } £.	2,800 - -	2,547 18 3	350 10 4	98 8 7
GROSS TOTAL - - - £.	197,459 - -	191,270 6 8	8,138 17 1	1,950 3 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 6,188 13 4	
			Surplus of Appropriations in Aid Realised.	
			£. 4,996 12 5	
			Total Surplus to be Surrendered.	
			£. 11,185 5 9	
Deduct,—				
EE —Appropriations in Aid - - -	7,600 - -	12,596 12 5		
NET TOTAL - - - £.	189,859 - -	178,673 14 3		



CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving is caused by the retirement of certain officers, and their successors being appointed at their minimum salaries.

*Note.*—A Second Class Clerk received 500*l.* from the Vote for Temporary Commissions. A First Class Clerk received 25*l.*, and a Staff Officer 30*l.* from the Sub-head C. of this Vote, in connection with Special Inquiries. Certain Second Division Clerks received 32*l.* 8*s.* 5*d.* for overtime. The Electrical Adviser received a fee of 54*l.* 19*s.* from Navy Votes.

B.—Under-estimated.

C.—The expenses in connection with Special Inquiries, Applications for Orders for Light Railways, Notice of Accidents Act, and Sea Fisheries Act, were less than was anticipated.

D.—Over-estimated.

E.—Under-estimated.

E. 1.—Over-estimated.

F.—Slight variation.

*Note.*—In addition to this sum, 200*l.* was paid out of the Mercantile Marine Fund for services in connection with Boiler Explosion Inquiries.

G.—Over-estimated.

H.—The saving is due to the expenditure on Inquiries being less than estimated.

I.—Slight variation.

K.—Excess due to cost (495*l.*) of an iridio-platinum bar sanctioned by Treasury Letter, No. 137, of 3rd February 1897.

L.—The expenditure on energy was less than was anticipated.

New Sub-head opened in accordance with Treasury Letter, No. 17,821, of 5th January 1898. These plates were required in order to replace certain plates, portions of which had been sold to the Perth Branch of the Royal Mint.

M.—Saving due to the retirement of certain officers, whose places were filled by the appointment of Abstractors.

N.—Two boy copyists were substituted for two men.

O.—Over-estimated.

P.—Slightly over-estimated.

Q.—Over-estimated.

R.—Saving due to changes consequent on the retirement of Sir R. Giffen.

S.—Over-estimated.

T.—Under-estimated.

T. 1.—The cases were not so numerous as anticipated.

U.—Saving due to changes of Staff by retirement, and to the expenditure for temporary messengers, sorters, and charwomen being less than estimated.

*Note.*—Five of the Assistant Examiners received between them 296*l.* out of the Vote for Science and Art Department for acting as Assistant Examiners of Science.

V.—Slight variation.

W.—The number of cases for report was larger than was anticipated.

X.—Slight variation.

Y.—The number of Delegates who attended the Industrial Property Conference at Brussels was larger and the duration of the Conference was longer, than was anticipated.

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

Z.—No Assessors were employed during the year.

AA.—Increased expenditure was necessary for Tracings of Drawings.

BB.—The expenditure for temporary assistance was less than was anticipated.

CC.—Under-estimated.

DD.—Over-estimated.

Appropriations in Aid :—

	Estimated.	Realised.	More than Estimated.	Less than Estimated.	
Board of Trade.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Fees for Tramway, Har- bour, &c. Provisional Orders.	1,250 - -	1,579 10 8	329 10 8	—	} There were more Provisional Orders than was antici- pated.
Fees for Electric Lighting Provisional Orders.	1,500 - -	4,200 - -	2,700 - -	—	
Fees for inspecting Lime Juice.	150 - -	116 5 -	—	33 15 -	Over-estimated.
Contribution from Sea- men's Savings Bank for Cost of Management.	300 - -	300 - -	—	—	
Contribution from Lloyd's for compiling and editing "Mercantile Navy List."	350 - -	350 - -	—	—	
Miscellaneous Receipts -	1,750 - -	2,775 3 9	1,025 3 9	—	The amount received for costs and for copies of documents was greater than was antici- pated. £. 77 2s. 5d. was received from the Perth Branch of the Mint, and is included in this amount.
Light Railway Fees -	2,000 - -	2,850 - -	850 - -	—	There were more Orders than was anticipated.
Standards Office.					
Fees under Weights and Measures Act, 1889.	300 - -	425 13 -	125 13 -	—	Under-estimated.
£.	7,600 - -	12,596 12 5	4,996 12 5	—	

During the year 1897-98 the sum of 8,213*l.* 9*s.* 4*d.* was received at the Patent Office by the sale of Patent Office Publications, and this amount has been paid over to the Stationery Office.

The Surplus of 7,430*l.* 3*s.* 3*d.*, shown on the Account of the Vote "Board of Trade" for the year ended 31st March 1897, has been surrendered.

Board of Trade, }  
30 November 1898. }

Cosmo Monkhouse,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General

## CLASS II.—continued.

## VOTE 8.

## BOARD OF TRADE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., E., Excess. K., T., V., W., Y., AA., and CC.

2. A new Sub-Head has been introduced into the Account, under Treasury sanction, New Sub- for the purpose of recording the cost of new Trial Plates for Standard and Fine Gold Head. and Silver.

Portions of the old Trial Plates have been sold to the Perth Mint, and the proceeds, 77*l.* 2*s.* 5*d.*, brought to account under Appropriations in Aid.

3. With reference to Paragraph 3 of my Report on the Account for last year on the subject of the scheme for the transmission of Seamen's Wages from Dunkirk, I may mention that, with the approval of the Treasury, the scheme has been extended to three other Continental Ports, viz., Antwerp, Hamburg, and Rotterdam; the expenditure which is included in the amount charged under Sub-Head C., "Special Services," amounting in the year 1897-98 to 734*l.*, as against an estimated expenditure of 800*l.*

4 I have to notice that the Board of Trade have waived the payment of a sum of 10*l.* in respect of the costs ordered to be paid by a Pilot in connection with a Shipping Inquiry into the stranding of the "Soudan." This remission has, I understand, been reported to the Treasury, but the authority of their Lordships has not yet been furnished to me.

5. Charges for expenses of Delegates who attended the Industrial Property Conference at Brussels, amounting to 271*l.* 4*s.* 6*d.* and 11*l.* 4*s.* respectively, occur under Sub-Heads Y. and AA. (Patent Office).

6. The Amount to be Surrendered is, as shown by the Account, 11,185*l.* 5*s.* 9*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	197,459	-	-
Expenditure ( <i>Gross</i> )	191,270	6	8
Net Surplus	£. 6,188	13	4
Add,—			
Appropriations in Aid realised in excess of the Estimate	4,996	12	5
Total Amount to be Surrendered	£. 11,185	5	9

## EXTRA RECEIPTS, payable to EXCHEQUER.

7. In addition to the Appropriations in Aid shown in the Account, it appears from a Return furnished by the Inland Revenue Department, that 214,715*l.* 17*s.* was received in that Department during the year in connection with this Vote, in respect of the Sale of Fee Stamps for Patents for Inventions, Designs, and Trade Marks.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II:—continued.

VOTE 9.

MERCANTILE MARINE FUND (GRANT IN AID).

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the MERCANTILE MARINE FUND, in the Year ended 31st March 1898.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Grant in Aid of the Mercantile Marine Fund	44,215 - -	44,215 - -	—	—

Board of Trade.  
30th November 1898. }

Cosmo Monkhouse,  
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Grant in Aid.	1. THE Grant and Expenditure are shown as equal.	£.
	Grant - - - - -	44,215
	Expenditure - - - - -	44,215

ACCOUNT OF THE MERCANTILE MARINE FUND.

Account of the Fund.	2. The appended Account of the whole of the receipts and expenditure of the Mercantile Marine Fund (inclusive of the Grant in Aid), in the year ended 31st March 1898, has been examined in my Department, under the provisions of Section 679 of the Merchant Shipping Act, 1894 (57 and 58 Vict. c. 60).
(A.) to (D.)	
Receipts and Expenditure.	3. The receipts in the year 1897–98, exclusive of the total Grant in Aid, amounted to 657,820 <i>l.</i> 9 <i>s.</i> 8 <i>d.</i> , being an increase, as compared with the year 1896–97, of 19,322 <i>l.</i> 12 <i>s.</i> 1 <i>d.</i> On the other hand, the expenditure (excluding that specifically provided for in the Grant for electrical communication with lightships) amounted to 644,064 <i>l.</i> 14 <i>s.</i> 2 <i>d.</i> , which exceeded the expenditure of the preceding year by 46,695 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i>
	The total receipts from all sources exceeded the total payments (excluding investment of 50,000 <i>l.</i> ) by 52,947 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i>

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*

4. The account includes under the heading of "Relief of Distressed British Seamen Abroad," a charge of 47*l.* 13*s.* 11*d.*, being the amount of defalcations by a Vice-Consul in respect of wages due to seamen. A further defalcation of the same officer, in respect of Consular Fees, is noticed in paragraph 2 of my Report upon the account of the Grant for Diplomatic and Consular Services (Class V., Vote 1). Defalcations by a Vice-Consul.

5. With reference to Paragraph 4 of my Report of last year, and to observations in previous Reports on the subject of certain deficiencies which occurred at Mauritius during the administration of a former Superintendent, I have to notice that the Colonial Government has, in respect of these deficiencies, refunded a further sum of 99*l.* 12*s.* 11*d.* to the Board of Trade. Relief of Distressed British Seamen at Mauritius.

6. With regard to certain charges, amounting to 1,318*l.* -*s.* 7*d.*, adverted to in Paragraph 6 of my Report on the Account for the Year 1896-97, as to the correctness of which sufficient evidence had not then been produced, I have to report that satisfactory evidence has now been furnished as to the accuracy of the charges of 1,082*l.* -*s.* 11*d.*, leaving a balance awaiting evidence of correctness of charge of 235*l.* 19*s.* 8*d.* Charges in support of which evidence of correctness is not yet forthcoming.

There are also charges in 1897-98, amounting to 721*l.* 15*s.* 2*d.*, in regard to which the requisite information called for has not, up to the present time, been supplied.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*

(A.)

## AN ACCOUNT of the MERCANTILE MARINE FUND, under

R E C E I P T S.				Amount.	
				Cash.	Securities.
				£. s. d.	£. s. d.
I.—BALANCE IN HAND on 1st April 1897 . . . . .				98,375 12 8	
Amount unexpended of Grant in Aid for Electrical Communication with Lightships . . . . .				663 2 11	
					94,038 15 7
II.—PARLIAMENTARY GRANT IN AID . . . . .					47,066 8 2
Ditto . . . ditto ' for Electrical Communication with Lightships . . . . .					40,000 - -
					4,215 - -
III.—LIGHT DUES AND LIGHTHOUSES :					
				In England.	In Ireland.
				In Scotland.	TOTAL.
				£. s. d.	£. s. d.
(1.) Light Dues Collected . . . . .				487,118 6 4	16,140 3 6
				98,282 17 10	601,521 7 8
				Trinity House.	Irish Lighthouses.
				Northern Lighthouses.	
(2.) Proceeds of Sale of Old Plant, Stores, &c., and Percentages for Extraneous Services . . . . .				1,009 11 7	665 8 2
				431 17 3	2,106 17 -
(3.) Rents of Disused Lighthouse Property . . . . .				537 12 -	45 1 -
				130 15 9	713 8 9
£.				488,665 9 11	16,850 12 8
				98,825 10 10	604,341 13 5
					604,341 13 5
IV.—MERCANTILE MARINE OFFICES AND SURVEYS :				£. s. d.	
(1.) Fees, &c., received under the Merchant Shipping Acts (see page 144) . . . . .				46,005 6 1	
(2.) Contribution from Surplus Interest for Work done at the Ports in connection with Seamen's Savings Banks . . . . .				180 - -	
					46,785 6 1
V.—CHAIN CABLES, &c. :					
Fees received under Section 2 of the "Chain Cables and Anchors Act, 1874" . . . . .				350 - -	
VI.—SAVING LIFE :					
For Commission on Sales and Proceeds of Old Apparatus and Stores . . . . .				48 3 3	
VII.—MISCELLANEOUS :					
(1.) Unclaimed Wages, &c., of Deceased Seamen received in the Year 1891-92 . . . . .				3,159 14 9	
(2.) Unclaimed Wages, &c., of Living Seamen received in the Year 1895-96 . . . . .				284 - 8	
(3.) One Year's Interest on the invested portion of the Unclaimed Wages, &c. . . . .				278 2 7	
(4.) Unclaimed Wreck and Salvage, 1895-96 . . . . .				1,046 13 9	
(5.) Amount of accrued Commission on Foreign Money Orders . . . . .				157 17 5	
VIII.—INTEREST ON INVESTMENTS . . . . .				1,368 17 9	
IX.—INVESTMENTS . . . . .					47,323 19 7
£.				796,074 5 3	94,390 7 9

Board of Trade,  
30 November 1896. }

I hereby certify that the Accounts and Vouchers included in the above Statement



CLASS II.—continued.

VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—continued.

APPENDIX (A. 1).

DETAILED STATEMENT of the ESTIMATED, compared with the ACTUAL,

S E R V I C E.	ESTIMATE.	RECEIPTS.	RECEIPTS compared with Estimate.	
			Less than Estimate.	More than Estimate.
LIGHT DUES COLLECTED IN :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(1.) England - - - - -	454,000 - -	487,118 6 4	- - -	33,118 6 4
(2.) Ireland - - - - -	15,000 - -	16,140 3 6	- - -	1,140 3 6
(3.) Scotland - - - - -	91,000 - -	93,262 17 10	- - -	2,262 17 10
TOTAL, Light Dues Collected - - £.	560,000 - -	601,521 7 8	- - -	41,521 7 8
More than Estimate - - £. 41,521. 7. 8.				

APPENDIX (A. 2).

DETAILED STATEMENT of the ESTIMATED, compared with the ACTUAL, RECEIPTS in

S E R V I C E.	ESTIMATE.	RECEIPTS.	RECEIPTS compared with Estimate.	
			Less than Estimate.	More than Estimate.
MERCANTILE MARINE OFFICES AND SURVEYS :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(1.) Fees, &c., received under the Merchant Shipping Acts - - - -	45,000 - -	46,606 6 1	- - -	1,606 6 1
(2.) Contribution from Surplus Interest for Work done at the Ports in connection with Seamen's Savings Banks - - - - -	180 - -	180 - -	- - -	- - -
TOTAL, Mercantile Marine Offices and Surveys - £.	45,180 - -	46,786 6 1	- - -	1,606 6 1
More than Estimate - - £. 1,606. 6. 1.				

APPENDIX (A. 3).

DETAILED STATEMENT of the ESTIMATED, compared with the ACTUAL, EXPENDITURE

S E R V I C E.	ESTIMATE.	EXPENDITURE.	EXPENDITURE compared with Estimate.	
			Less than Estimate.	More than Estimate.
MERCANTILE MARINE OFFICES AND SURVEYS :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(1.) Salaries and Expenses at the various Ports in the United Kingdom - -	135,000 - -	136,519 4 6	- - -	1,519 4 6
(2.) Expenses of Investigations into the conduct of Masters, Mates, and Engineers - - - - -	800 - -	757 - 7	42 19 5	- - -
TOTAL, Mercantile Marine Offices and Surveys - £.	135,800 - -	137,276 5 1	- - -	- - -
More than Estimate - - £. 1,476. 5. 1.				



CLASS II.—*continued.*

VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*

APPENDIX (A. 1).

RECEIPTS in respect of LIGHT DUES collected in the Year ended 31st March 1898.

EXPLANATION Of Causes of Variance between Receipts and Estimate.	
Under-estimated.	

APPENDIX (A. 2).

respect of MERCANTILE MARINE OFFICES, and for SURVEYS, in the Year ended 31st March 1898.

EXPLANATION Of Causes of Variance between Receipts and Estimate.	
Under-estimated.	

APPENDIX (A. 3).

of MERCANTILE MARINE OFFICES, and for SURVEYS, in the Year ended 31st March 1898.

EXPLANATION Of Causes of Variance between Expenditure and Estimate.	
Under-estimated.	

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*

## APPENDIX (A. 4).

## DETAILED STATEMENT of the ESTIMATED, compared with the ACTUAL, EXPENDITURE

SERVICE.	ESTIMATE.	EXPENDITURE.	EXPENDITURE, Compared with Estimate.	
			Less than Estimate.	More than Estimate.
ENGLAND &c. (TRINITY HOUSE).				
(1.) Maintenance of Lighthouses :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(a) Pay and Allowances of Staff, including Provisions - - - - -	16,890 - -	17,860 5 5	- - -	970 5 5
(b) Oil, Coal, and other Stores - - - - -	10,008 - -	9,721 14 10	286 5 2	- - -
(c) Repairs and Renewals - - - - -	6,511 - -	7,665 19 1	- - -	1,154 19 1
(d) Rents - - - - -	321 - -	288 12 2	32 7 10	- - -
(e) Incidental Expenses - - - - -	2,607 - -	2,453 - 6	153 19 6	- - -
TOTAL, Maintenance of Lighthouses - - £.	36,337 - -	37,989 12 -	- - -	1,662 12 -
(2.) Maintenance of Light Vessels :				
(a) Pay and Allowances of Staff, including Provisions - - - - -	46,307 - -	45,896 2 3	410 17 9	- - -
(b) Oil, Coal, and other Stores - - - - -	6,412 - -	5,964 9 -	427 11 -	- - -
(c) Repairs and Renewals - - - - -	12,228 - -	17,210 13 3	- - -	4,982 13 3
(d) Incidental Expenses - - - - -	391 - -	350 6 3	40 13 9	- - -
TOTAL, Maintenance of Light Vessels - - £.	65,338 - -	69,441 10 9	- - -	4,103 10 9
(3.) Maintenance of Buoys and Beacons - - - - -	5,888 - -	7,249 14 7	- - -	1,361 14 7
(4.) Maintenance of Steam and Sailing Vessels :				
(a) Pay and Allowances of Staff, including Provisions - - - - -	21,122 - -	20,069 10 5	1,052 9 7	- - -
(b) Coals and Stores - - - - -	7,047 - -	6,870 3 9	176 16 3	- - -
(c) Repairs and Renewals - - - - -	13,716 - -	17,040 8 1	- - -	3,324 8 1
(d) Incidental Expenses - - - - -	1,628 - -	1,672 14 7	- - -	44 14 7
(e) Deduct Amount credited for use of Plant, &c., in removing Wrecks -	43,513 - -	45,652 16 10	- - -	2,139 16 10
TOTAL, Maintenance of Steam and Sailing Vessels - - £.	40,121 - -	43,014 12 10	- - -	2,893 12 10
(5.) Maintenance of District Storehouses, &c. :				
(a) Pay and Allowances of Staff - - - - -	6,833 - -	7,119 13 1	- - -	286 13 1
(b) Coals, Rent, and Repairs - - - - -	4,468 - -	4,869 18 6	- - -	401 18 6
(c) Incidental Expenses - - - - -	1,665 - -	2,125 8 3	- - -	460 8 3
TOTAL, Maintenance of District Storehouses, &c. - - £.	12,966 - -	14,114 19 10	- - -	1,148 19 10
(6.) Head Office Expenses :				
(a.) Salaries and Allowances - - - - -	18,371 - -	18,199 15 6	171 4 6	- - -
(b) Office and House Expenses - - - - -	2,842 - -	2,723 14 9	118 5 3	- - -
TOTAL, Head Office Expenses - - £.	21,213 - -	20,923 10 3	289 9 9	- - -
(7.) Miscellaneous Expenses :				
(a) Law - - - - -	241 - -	233 1 10	7 18 2	- - -
(b) Travelling - - - - -	3,219 - -	3,695 14 9	- - -	476 14 9
(c) Experiments - - - - -	429 - -	329 9 10	99 10 2	- - -
(d) Removal of Wrecks - - - - -	4,469 - -	2,751 9 3	1,717 10 9	- - -
(e) Incidental Expenses - - - - -	554 - -	512 2 1	41 17 11	- - -
TOTAL, Miscellaneous Expenses - - £.	8,912 - -	7,521 17 9	1,390 2 3	- - -
(8) Charges of Collection of Light Dues - - - - - £.	5,581 - -	5,478 16 4	102 3 8	- - -
(9) Superannuation Allowances - - - - - £.	14,420 - -	14,563 1 -	- - -	143 1 -
(10) New Works in building Lighthouses, &c. - - - - - £.	60,177 - -	42,068 2 4	18,118 17 8	- - -
(11.) Expenditure on Stores not yet appropriated - - - - - £.	- - -	920 12 7	- - -	- - -
TOTAL, ENGLAND, &c. (TRINITY HOUSE) - - £.	270,953 - -	263,276 10 3	7,676 9 9	- - -
Less than Estimate - - - £. 7,676. 9. 9.				

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued*

## APPENDIX (A. 4).

in respect of LIGHT DUES and LIGHTHOUSES in the Year ended 31st March 1898.

EXPLANATION  
Of Causes of Variance between Expenditure and Estimate.

- (1.)
  - (a) Owing to the introduction of an increased scale of pay and allowances.
  - (b) Over-estimated.
  - (c) Under-estimated.
  - (d) Over-estimated.
  - (e) Over-estimated.
- (2.)
  - (a) Owing to a reduction in the number of the crew of the Warner Light-Vessel.
  - (b) Over-estimated.
  - (c) Owing to a very large amount of unforeseen repairs being necessary.
  - (d) Over-estimated.
- (3.) Under-estimated.
- (4.)
  - (a) Owing to a new Steam Tender not being completed as soon as anticipated, the wages and allowances provided for were not required.
  - (b) Over-estimated.
  - (c) Under-estimated.
  - (d) Under-estimated.
  - (e) Over-estimated.
- (5.)
  - (a) Owing to a new appointment and an increase in the pay of a member of the staff being unforeseen.
  - (b) Under-estimated.
  - (c) Under-estimated.
- (6.)
  - (a) Owing to changes in the Engineering Department, consequent on the death of a member of the staff.
  - (b) Over-estimated.
- (7.)
  - (a) Over-estimated.
  - (b) Under-estimated.
  - (c) Over-estimated.
  - (d) Over-estimated.
  - (e) Over-estimated.
- (8.) Over-estimated.
- (9.) Under-estimated.
- (10.) Some works provided for were not carried out, or only partially so.
- (11.)

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*APPENDIX (A. 4)—*continued.*

## DETAILED STATEMENT of the ESTIMATED, compared with the ACTUAL, EXPENDITURE

S E R V I C E.	ESTIMATE.	EXPENDITURE.	EXPENDITURE, Compared with Estimate.	
			Less than Estimate.	More than Estimate.
IRELAND (COMMISSIONERS OF IRISH LIGHTS).				
(1.) Maintenance of Lighthouses .	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(a) Pay and Allowances of Staff, including Provisions - - - -	12,896 - -	13,548 - 9	- - -	652 - 9
(b) Oil, Coal, and other Stores - - - - -	6,005 - -	6,499 14 6	- - -	494 14 6
(c) Repairs and Renewals - - - - -	5,683 - -	4,234 11 4	1,448 8 8	- - -
(d) Rents - - - - -	788 - -	772 6 5	15 13 7	- - -
(e) Incidental Expenses - - - - -	2,815 - -	2,968 11 3	- - -	153 11 3
TOTAL, Maintenance of Lighthouses - - - £.	28,187 - -	28,023 4 3	163 15 9	- - -
(2.) Maintenance of Light Vessels :				
(a) Pay and Allowances of Staff, including Provisions - - - -	9,613 - -	9,581 10 8	31 9 4	- - -
(b) Oil, Coal, and other Stores - - - - -	1,900 - -	2,227 2 1	- - -	327 2 1
(c) Repairs and Renewals - - - - -	5,345 - -	5,866 5 11	- - -	521 5 11
(d) Incidental Expenses - - - - -	1,559 - -	3,947 6 -	- - -	2,388 6 -
TOTAL, Maintenance of Light Vessels - - - £.	18,417 - -	21,622 4 8	- - -	3,205 4 8
(3.) Maintenance of Buoys and Beacons - - - - - £.	1,596 - -	1,568 8 9	26 11 3	- - -
(4.) Maintenance of Steam and Sailing Vessels :				
(a) Pay and Allowances of Staff, including Provisions - - - -	7,754 - -	7,940 8 4	- - -	186 8 4
(b) Coals and Stores - - - - -	3,876 - -	3,292 18 10	583 6 2	- - -
(c) Repairs and Renewals - - - - -	1,610 - -	2,288 7 4	- - -	678 7 4
(d) Incidental Expenses - - - - -	266 - -	245 16 11	20 3 1	- - -
TOTAL, Maintenance of Steam and Sailing Vessels - - - £.	13,506 - -	13,767 6 5	- - -	261 6 5
(5) Maintenance of District Storehouses, &c. :				
(a) Pay and Allowances of Staff - - - - -	2,370 - -	2,135 19 3	234 - 9	- - -
(b) Coals, Rent, and Repairs - - - - -	141 - -	142 15 1	- - -	1 15 1
(c) Incidental Expenses - - - - -	1,906 - -	2,022 18 7	- - -	117 18 7
TOTAL, Maintenance of District Storehouses, &c. - - - £.	4,416 - -	4,301 12 11	114 7 1	- - -
(6) Head Office Expenses :				
(a) Salaries and Allowances - - - - -	4,920 - -	5,327 10 7	- - -	407 10 7
(b) Office and House Expenses - - - - -	2,982 - -	2,288 15 8	693 4 4	- - -
TOTAL, Head Office Expenses - - - £.	7,902 - -	7,616 6 3	285 13 9	- - -
(7) Miscellaneous Expenses :				
(a) Law - - - - -	250 - -	595 11 3	- - -	345 11 3
(b) Travelling - - - - -	1,550 - -	1,513 18 8	36 1 4	- - -
(c) Experiments - - - - -	100 - -	115 13 -	- - -	15 13 -
(d) Removal of Wrecks - - - - -	100 - -	223 18 8	- - -	123 18 8
(e) Incidental Expenses - - - - -	530 - -	500 8 3	29 11 9	- - -
TOTAL, Miscellaneous Expenses - - - £.	2,530 - -	2,949 9 10	- - -	419 9 10
(8.) Charges of Collection of Light Dues - - - - -	608 - -	608 4 4	- - -	- 4 4
(9) Superannuation Allowances - - - - -	4,283 - -	4,493 3 -	- - -	210 3 -
(10.) New Works in Building Lighthouses, &c. - - - - -	46,927 - -	14,577 12 6	32,349 7 6	- - -
TOTAL, IRELAND (COMMISSIONERS OF IRISH LIGHTS) - - - £.	128,371 - -	99,527 12 11	28,843 7 1	- - -
Less than Estimate - - - £. 28,843. 7. 1.				

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID—*continued.*)APPENDIX (A. 4)—*continued.*in respect of LIGHT DUES and LIGHTHOUSES in the Year ended 31st March 1898—*continued.*EXPLANATION  
Of Causes of Variance between Expenditure and Estimate.

(1.)

- (a) Owing to an increase in the scale of pay and allowances.
- (b) A larger quantity of oil was required than was anticipated.
- (c) Some repairs could not be completed within the time expected.
- (d) Payment of some rents was not claimed within the financial year.
- (e) Under-estimated.

(2.)

- (a) Over-estimated.
- (b) The price of oil and the consumption of fog signal stores were under-estimated.
- (c) Repairs came to charge from the previous year.
- (d) Owing to the cost of raising the "Puffin" light vessel sunk off Daunt's Rock.

(3.) Over-estimated.

(4.)

- (a) Under-estimated.
- (b) The consumption of coal was over-estimated.
- (c) Under-estimated.
- (d) Over-estimated.

(5.)

- (a) Over-estimated.
- (b) Under-estimated.
- (c) Under-estimated.

(6.)

- (a) Under-estimated.
- (b) The whole of the amount provided for the new offices was not required within the year.

(7.)

- (a) Owing to the expenses involved in the inquiry into the loss of the "Puffin" light-vessel.
- (b) Over-estimated.
- (c) Under-estimated.
- (d) Under-estimated.
- (e) Over-estimated.

(8.) Under-estimated.

(9.) Under-estimated.

(10.) Much progress was not made with the works provided for.

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*APPENDIX (A. 4)—*continued.*

## DETAILED STATEMENT of the ESTIMATED, compared with the ACTUAL, EXPENDITURE

S E R V I C E.	ESTIMATE.	EXPENDITURE.	EXPENDITURE, compared with Estimate.	
			Less than Estimate.	More than Estimate.
<b>SCOTLAND (COMMISSIONERS OF NORTHERN LIGHTS).</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(1) Maintenance of Lighthouses :				
(a) Pay and Allowances of Staff, including Provisions - - - - -	14,034 - -	14,298 8 4	- - -	264 8 4
(b) Oil, Coal, and other Stores - - - - -	4,864 - -	4,188 6 4	725 13 8	- - -
(c) Repairs and Renewals - - - - -	3,553 - -	3,233 1 9	319 18 3	- - -
(d) Rents - - - - -	684 - -	695 15 10	- - -	11 15 10
(e) Incidental Expenses - - - - -	3,179 - -	3,059 10 11	119 9 1	- - -
TOTAL, Maintenance of Lighthouses - - £.	26,314 - -	25,425 3 2	888 16 10	- - -
(2.) Maintenance of Light Vessels :				
(a) Pay and Allowances of Staff, including Provisions - - - - -	971 - -	954 17 4	16 2 8	- - -
(b) Oil, Coal, and other Stores - - - - -	95 - -	49 - -	46 - -	- - -
(c) Repairs and Renewals - - - - -	62 - -	70 4 2	- - -	8 4 2
(d) Incidental Expenses - - - - -	10 - -	9 10 1	- 9 11	- - -
TOTAL, Maintenance of Light-Vessels - - £.	1,138 - -	1,083 11 7	54 8 5	- - -
(3.) Maintenance of Buoys and Beacons - - - - - £.	1,319 - -	1,694 18 8	- - -	375 18 8
(4.) Maintenance of Steam and Sailing Vessels :				
(a) Pay and Allowances of Staff, including Provisions - - - - -	8,343 - -	8,608 19 3	- - -	355 19 3
(b) Coals and Stores - - - - -	2,449 - -	2,453 18 10	- - -	4 18 10
(c) Repairs and Renewals - - - - -	9,855 - -	7,865 2 5	1,989 17 7	- - -
(d) Incidental Expenses - - - - -	410 - -	291 1 4	118 18 8	- - -
TOTAL, Maintenance of Steam and Sailing Vessels - - £.	21,057 - -	19,309 1 10	1,747 18 2	- - -
(5.) Maintenance of District Storehouses, &c. :				
(a) Pay and Allowances of Staff - - - - -	274 - -	259 17 4	14 2 8	- - -
(b) Coals, Rent, and Repairs - - - - -	293 - -	258 3 11	34 16 1	- - -
(c) Incidental Expenses - - - - -	166 - -	192 16 10	- - -	26 16 10
TOTAL, Maintenance of District Storehouses, &c. - - £.	733 - -	710 18 1	22 1 11	- - -
(6.) Head Office Expenses :				
(a) Salaries and Allowances - - - - -	3,413 - -	3,408 9 6	- - -	55 9 6
(b) Office and House Expenses - - - - -	907 - -	902 5 6	4 14 6	- - -
TOTAL, Head Office Expenses - - £.	4,320 - -	4,370 15 -	- - -	50 15 -
(7.) Miscellaneous Expenses :				
(a) Law - - - - -	70 - -	34 18 3	35 1 9	- - -
(b) Travelling - - - - -	1,305 - -	1,221 6 1	83 13 11	- - -
(c) Experiments - - - - -	50 - -	31 18 -	18 2 -	- - -
(d) Removal of Wrecks - - - - -	200 - -	312 17 10	- - -	112 17 10
(e) Incidental Expenses - - - - -	1,404 - -	1,470 14 4	- - -	66 14 4
TOTAL, Miscellaneous Expenses - - £.	3,029 - -	3,071 14 6	- - -	42 14 6
(8.) Charges of Collection of Light Dues - - - - - £.	600 - -	600 - -	- - -	- - -
(9.) Superannuation Allowances - - - - - £.	4,062 - -	4,148 11 1	- - -	86 11 1
(10.) New Works in Building Lighthouses, &c. - - - - - £.	34,965 - -	35,509 11 7	- - -	544 11 7
TOTAL, SCOTLAND (COMMISSIONERS OF NORTHERN LIGHTHOUSES) - - £.	97,537 - -	95,924 5 6	1,612 14 6	- - -
Expenditure less than Estimate - - £.	- - -	- - -	1,612 14 6	- - -
TOTAL, Light Dues and Lighthouses - - £.	496,861 - -	458,728 8 8	38,132 11 4	- - -
Less than Estimate - - - £. 38,132 11 4				

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*APPENDIX (A. 4)—*continued.*in respect of LIGHT DUES and LIGHTHOUSES in the Year ended 31st March 1898—*continued.*

## E X P L A N A T I O N

Of Causes of Variance between Expenditure and Estimate.

(1.)

- (a) Owing to an increase in the scale of pay and allowances.
- (b) Over-estimated.
- (c) Partly owing to an over-estimate, and partly because some repairs were not carried out.
- (d) Under-estimated.
- (e) Over-estimated.

(2.)

- (a) Over-estimated.
- (b) Payments for coal did not come to charge.
- (c) Under-estimated.
- (d) Over-estimated.

(3.) Partly owing to an under-estimate, and partly because some repairs came to charge from the previous year.

(4.)

- (a) Owing to the necessity for extra allowances while one of the steam tenders was under repair.
- (b) Under-estimated.
- (c) Owing to the repairs of one of the steam tenders not being so quickly proceeded with as was anticipated.
- (d) Partly owing to an over-estimate, and partly because one of the steam tenders was laid up for repair.

(5.)

- (a) Over-estimated.
- (b) Over-estimated.
- (c) Under-estimated.

(6.)

- (a) Owing to an increase in the pay of a member of the Staff
- (b) Over-estimated.

(7.)

- (a) Over-estimated.
- (b) Over-estimated
- (c) Over-estimated.
- (d) Under-estimated.
- (e) Under-estimated.

(8.) No difference.

(9.) Under-estimated.

(10.) Under-estimated.

CLASS II.—VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—continued.

(B.)

ACCOUNT of the RECEIPT and ISSUE of STORES, and of LABOUR and MATERIALS, applied by the TRINITY HOUSE for the LIGHTHOUSE SERVICE, for the Year ended 31st March 1898.

	£. s. d.			Stores.			Workshops.			TOTAL.			£. s. d.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
To Value of Balance in hand on 31st March 1897	16,947	12	1	-	-	-	-	-	-	-	-	-	-	-	-
To Value received during the Year, viz. :—	-	-	-	£.	s.	d.	-	-	-	-	-	-	-	-	-
For Stores for General Lighthouse Purposes	-	-	-	13,906	8	11	-	-	-	-	-	-	4,919	17	5
For Workshops :	-	-	-	-	-	-	-	-	-	-	-	-	9,022	7	11
Labour	-	-	-	£.	s.	d.	-	-	-	-	-	-	3,620	9	8
Materials	-	-	-	16,995	19	-	-	-	-	-	-	-	7,837	15	10
	-	-	-	3,860	7	7	-	-	-	-	-	-	2,223	2	-
	-	-	-	20,856	6	7	-	-	-	-	-	-	1,997	-	7
	-	-	-	34,762	15	6	-	-	-	-	-	-	151	6	5
	-	-	-	2,492	1	5	-	-	-	-	-	-	14,800	4	7
Less, Value of Issues for Extraneous Services	-	-	-	-	-	-	-	-	-	-	-	-	63	19	7
To Excess of Surplus over Deficiencies of Stores and Materials	32,270	14	1	-	-	-	-	-	-	-	-	-	27,794	-	6
	1	16	6	-	-	-	-	-	-	-	-	-	4,518	12	9
Total Value of Issues													£.	-	-
By Value of Old Stores and Materials sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By Excess of Deficiencies over Surplus Stores and Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By Value of Balance in hand on 31st March 1898	-	-	-	-	-	-	-	-	-	-	-	-	16,843	9	10
	49,220	2	8	£.	-	-	-	-	-	-	-	-	£.	49,220	2 8

STATEMENT showing the Agreement with the Cash Account.

Net Value of Stores, Labour and Materials	£.	s.	d.
Less, Discount allowed for Cash	32,270	14	1
	62	6	4
Add, Value of Stores and Materials received before 1st April 1897 but paid for in 1897-98	32,208	7	9
	3,025	19	10
Less, Value of Stores and Materials received during the year, but Accounts not yet settled	35,234	7	7
	1,037	2	2
	33,207	5	5
Less, Value of Issues	32,376	12	10
Expenditure on Stores not yet appropriated	920	12	7

We hereby certify that the foregoing is a correct Abstract of the Receipts for Stores and Expenditure of the same for the various Services, as shown in the books of Store Accounts kept at this House.  
Trinity House.  
24 August 1898. }  
E. Price Edwards, for Secretary.  
A. Owen, Principal Clerk, Lighthouse Department.



CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*

(C.)

STATEMENT of the SUMS expended for New Works in BUILDING LIGHTHOUSES, &c., in the  
United Kingdom, from 1st April 1897 to 31st March 1898.

NATURE OF WORK.	Expenditure during the year ended 31st March 1898.		Total, including Expenditure in previous Accounts.	
	£.	s. d.	£.	s. d.
<b>ENGLAND :</b>				
Lighthouses :				
Foreland, Bristol Channel (new lighthouse) . . . . .	62	1 8	378	12 5
Lundy Island (two new lighthouses and fog signals instead of present lighthouse and fog signal) . . . . .	12,928	9 -	29,376	5 6
Nash (improvement of lights) . . . . .	683	3 4	11,351	17 1
Beachy Head (re-erection of lighthouse) . . . . .	73	16 3	74	1 5
Egypt Point, Isle of Wight (new lighthouse) . . . . .	331	7 4	331	8 4
St. Mary's Isle (new lighthouse in place of Tynemouth Lighthouse, discontinued) . . . . .	4,544	18 6	167	7 10*
East Usk (conversion from gas to oil) . . . . .	79	10 9	216	1 10
Hartland Point (protection of cliff) . . . . .	574	10 2	872	8 2
Hartland Point (improvement of light) . . . . .	161	13 8	161	13 8
Falmouth - ditto . . . . .	19	8 1	823	14 10
Needles - ditto . . . . .	19	17 2	556	1 8
Longships - ditto . . . . .	24	2 9	483	2 4
Flatholm - ditto . . . . .	46	13 -	767	8 11
Hunstanton - ditto . . . . .	3	17 -	594	11 4
Start - ditto . . . . .	-	7 2	681	17 8
Orford - ditto . . . . .	42	9 3	42	9 3
Barnham (improvement of low light) . . . . .	21	18 10	48	17 8
Lizard (improvement of light and of fog signal) . . . . .	791	1 3	791	1 3
St. Ann's Head, Milford - ditto . . . . .	963	- 6	963	- 6
St. Catherine's (improvement of fog signal) . . . . .	292	1 2	292	1 2
Light-Vessels :				
No. 67, new light-vessel and fog signal (to replace "Breaksea," lost) . . . . .	1,523	9 7	1,523	9 7†
"Mermaid" (new steamer to replace schooner "Mermaid," condemned) . . . . .	3,750	19 5	8,792	18 7
"Vestal" (new steamer to replace old "Vestal," condemned)	15,119	6 6	15,184	9 1
			42,058	2 4
<b>IRELAND :</b>				
Lighthouses :				
Slyne Head (improvement of light) . . . . .	2,889	13 6	4,896	17 9
Eagle Island - ditto . . . . .	255	1 7	682	9 3
Fastnet Rock (re-erection of lighthouse) . . . . .	5,785	11 -	6,106	8 3
Loop Head (additional dwelling) . . . . .	466	10 10	1,307	13 8
Roche's Point, Cork (fog signal) . . . . .	1,280	7 3	1,322	3 11
Eagle Island (shore dwellings) . . . . .	2	11 4	2	11 4
Light Vessels :				
"Kittiwake" (to replace the "Puffin," lost) . . . . .	3,897	17 -	3,897	17 -
			14,577	12 6
<b>SCOTLAND :</b>				
Lighthouses :				
Sule Skerry (new lighthouse) . . . . .	56	9 1	18,090	8 10
Rathray Head (new lighthouse and fog signal) . . . . .	173	2 2	18,948	1 1
Stroma (new lighthouse and fog signal) . . . . .	3,066	- 11	11,028	19 2
Pentland Skerries (improvement of light) } . . . . .				
Tod Head (new lighthouse and fog signal) . . . . .	5,970	12 9	10,015	1 7
Rhinn of Islay (improvement of light) . . . . .	6	15 11	3,202	15 7
Flannan Island, Hebrides (new lighthouse) . . . . .	4,316	8 4	5,121	15 10
Noup Head, Orkneys (new lighthouse) . . . . .	4,953	16 8	6,197	4 9
Tiupan Head (new lighthouse) . . . . .	207	10 4	207	10 4
Black Head (new lighthouse and fog signal) . . . . .	278	- 6	278	- 6
Loch Ryan (conversion to gas) . . . . .	880	1 9	880	1 9
Isle of May (fog signal) . . . . .	185	- 2	2,456	2 4
Noss Head (fog signal) . . . . .	2,201	8 6	3,651	9 2
Inchkeith (fog signal) . . . . .	2,333	11 1	2,679	6 1
Butt of Lewis (fog signal) . . . . .	607	10 -	607	10 -
Mull of Kintyre (alteration of character of fog signal) . . . . .	2,048	3 4	2,048	3 4
Dunnet Head (fog signal) . . . . .	913	2 9	913	2 9
Beacon Lights :				
Gas Beacons and Buoys :				
Cava (beacon light) . . . . .	208	13 4	208	13 4
Loch Ryan (gas buoy) . . . . .	421	12 9	421	12 9
Firth of Forth (gas buoys in upper reaches) . . . . .	1,572	6 3	1,572	6 3
"Hesperus" (new steamer to replace steamer "Signal," lost) . . . . .	5,109	5 -	20,587	11 -
			35,509	11 7
			92,145	6 5
			201,906	17 8

\* Net amount after deducting 5,500*l.* received last year from War Office as contribution towards new lighthouse.

† £. 5,600 received last year as compensation for loss of "Breaksea" Light Vessel.

CLASS II.—VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued*.

(D.)

## AN ACCOUNT of the FEES received, and Salaries and other Expenses disbursed, at the various Ports of the United Kingdom, under the Merchant Shipping Acts, for the Year ended 31st March 1898.

NET FEES.				TOTAL NET INCOME.		OFFICES.		NET EXPENDITURE.									
For Survey of Vessels.	On Examination of Masters and Mates(a)	On Examination of Engineers.	£.	s.	d.	£.	s.	d.	Salaries of Surveyors.	Travelling and other Incidental Expenses of Surveyors.	Salaries of Mercantile Marine Officers.	Incidental Expenses at Mercantile Marine Offices.	TOTAL NET EXPENDITURE.				
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
87	6	8	-	-	-	87	6	8	6,458	19	10	150	10	4	£.	s.	d.
286	12	-	183	4	-	516	16	-	526	5	6	140	13	3	(f) 5,489	15	1
4	-	-	2	-	-	6	-	-	-	-	-	385	1	6	(d) 9	5	6
853	9	-	198	15	-	1,075	4	-	-	-	-	1,321	1	11	283	13	11
169	8	8	129	19	-	308	7	8	1,352	16	1	47	2	1	86	1	5
482	2	8	384	12	-	1,121	14	8	425	7	-	86	17	2	331	17	10
109	14	8	18	5	-	129	19	8	4,115	14	9	639	12	4	180	3	9
190	12	6	101	15	-	301	7	6	702	8	3	177	12	6	60	8	1
270	16	-	160	11	-	523	7	-	1,537	17	5	129	9	-	123	1	4
4,354	12	6	689	6	-	5,461	18	6	399	14	10	24	12	6	449	6	5
-	-	-	-	-	-	-	-	-	4,591	8	4	347	18	2	482	5	4
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179	3	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	353	3	10
709	8	8	174	14	-	1,051	2	8	702	9	-	55	10	11	809	4	2
171	6	4	10	19	-	183	5	4	268	1	2	84	13	-	559	4	5
712	19	8	323	13	-	1,133	12	8	1,949	14	6	362	7	1	2,218	13	8
320	19	8	281	13	-	713	12	8	1,759	10	3	335	7	11	958	12	6

1769	5,087 14 4	1,221 14 -	542 - -	7,751 8 4	LIVERPOOL	- - -	- - -	844 17 8	9,181 16 4	1,743 7 6	19,604 4 4
	4,646 7 6	1,846 5 -	508 - -	7,000 12 6	LONDON (Dock-street)	- - -	- - -	2,263 14 9	4,281 15 10	954 9 11	14,838 18 10
	- - -	- - -	- - -	- - -	" (Poplar)	- - -	- - -	- - -	2,123 14 -	526 16 8	2,650 10 8
	- - -	- - -	- - -	- - -	" (Victoria Docks)	- - -	- - -	- - -	1,569 14 9	224 1 8	1,793 16 5
	- - -	- - -	- - -	3 2 -	" (Tilbury)	- - -	- - -	- - -	662 6 5	52 12 10	714 19 3
	29 16 8	- - -	- - -	29 16 8	MANCHESTER	- - -	- - -	- - -	287 19 10	75 16 6	363 16 4
	229 5 6	- 2 -	65 - -	294 7 6	NEWCASTLE	- - -	- - -	- - -	530 9 9	114 16 3	645 6 -
	71 11 6	7 11 -	4 - -	83 2 6	NEWPORT	- - -	- - -	- - -	1,164 16 6	105 6 10	1,726 4 8
	267 1 -	170 7 -	10 - -	447 8 -	PLYMOUTH	- - -	- - -	- - -	722 8 4	127 7 10	3,077 9 1
	951 - -	- - -	- - -	951 - -	QUEENSTOWN	- - -	- - -	- - -	246 15 10	74 11 -	1,681 9 5
	1,305 12 6	2 9 -	381 - -	1,689 1 6	SHIELDS, NORTH	- - -	- - -	- - -	1,416 7 -	226 6 4	5,440 15 4
	27 16 8	549 9 -	- - -	577 5 8	SHIELDS, SOUTH	- - -	- - -	- - -	(c) 2,750 8 2	487 1 2	3,237 9 4
	2,093 4 2	139 15 -	11 - -	2,243 19 2	SOUTHAMPTON	- - -	- - -	- - -	672 5 5	257 7 5	3,142 6 6
	742 18 6	235 4 -	160 - -	1,138 2 6	SUNDERLAND	- - -	- - -	- - -	901 13 6	211 19 -	2,573 5 -
	34 16 -	68 12 -	1 - -	104 8 -	SWANSEA	- - -	- - -	- - -	1,006 7 6	182 8 5	1,688 16 5
	3,216 9 -	271 17 -	167 - -	3,655 6 -	OTHER PORTS (Customs Outports)	- - -	- - -	(c) 456 12 1	(b) 7,007 17 9	(g) 1,721 11 6	12,209 5 7
	28,307 2 4	7,175 13 -	3,100 - -	38,562 15 4	TOTAL	- - -	£.	6,804 13 11	55,114 4 6	16,086 9 6	132,339 2 7
To Net Fees received by Registrar General of Seamen for Inspection of Register Books				216 8 11							
" Fees received by Registrar General of Seamen for Copies of Documents and for Certificates				180 5 4							
" Ditto - ditto by Superintendents				145 15 6							
" Fees and Commission received by Receivers of Wreck				1,402 16 -	Remuneration to and Contingent Expenses of Receivers of Wreck	- - -	- - -	- - -	- - -	- - -	(b) 3,666 1 11
" Fees for Apprentices' Indentures (a)				83 7 6	Remuneration in connection with Apprentices' Indentures	- - -	- - -	- - -	- - -	- - -	41 3 6
" Fees received for Engagement and Discharge of Crews, under Circular 575				5,979 9 6	Fees paid under Circular 575	- - -	- - -	- - -	- - -	- - -	458 16 6
" Fees, &c. received for Inspection of Seamen				14 8 -	Fees paid on account of Inspection of Seamen	- - -	- - -	- - -	- - -	- - -	14 - -
				46,605 6 1	TOTAL	- - -	£.				136,519 4 6

(a) Including Fees received under the Merchant Shipping (Fishing Boats) Act of 1883.

(b) This includes a sum of 6,198*l.* paid to the Commissioners of Customs for services of Customs Officers acting as Superintendents of Mercantile Marine at the Minor Ports, and 2,800*l.* for acting as Receivers of Wreck.

(c) The salaries of the Joint Examiners for North and South Shields, and Newcastle, are paid at and charged to South Shields, and thus make the expenditure of that port appear larger than it really is.

(d) Rent received in excess of payments.

(e) The amounts recovered at these ports included sums expended at other ports.

(f) This includes a sum of 3,000*l.* paid to the Stationery Office for Stationery and Printing; and a sum of 1,302*l.* 12*s.* 8*d.* paid to the Exchequer and Audit Department for auditing the Accounts for the year 1895-96.(g) This includes sums of 1,500*l.* paid to the Office of Works, England, and 147*l.* to the Office of Works, Ireland, for rents of Customs Houses, used also as Mercantile Marine Offices.

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE FUND (GRANT IN AID)—*continued.*

(E.)

STATEMENT of the BALANCE in Hand at the close of the Account for 1897–8.

PARTICULARS OF BALANCE.			CASH.		
	£.	s. d.	£.	s. d.	
In the hands of Her Majesty's Paymaster General (adjusted for outstanding Orders) - - - - -	-	- -	60,997	17	8
In the hands of Trinity House - - - - -	3,816	- 11			
„ „ Commissioners of Irish Lighthouses - -	2,992	7 10			
„ „ Commissioners of Northern Lighthouses -	5,150	5 3			
			11,958	14	-
In the hands of Superintendents of Mercantile Marine Offices and Receivers of Wreck - - - - -	12,982	17 9			
In the hands of Consuls and Shipping Masters Abroad -	10,629	9 1			
	23,612	6 10			
Less,—Due to sundry Sub-Accountants - - -	4,306	11 4			
			19,305	15	6
Amount due from other Services - - - - -	-	- -	4,723	13	11
	£.		96,986	1	1

CLASS II.—*continued.*

## VOTE 10.

## BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to meet the Deficiency of Income from Fees, &c., for the requirements of the BOARD OF TRADE for carrying into effect the BANKRUPTCY ACTS of 1883 and 1890, and THE COMPANIES (WINDING-UP) ACT, 1890, in the Year ended 31st March 1898, showing the Surplus or Deficit on each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>BANKRUPTCY :</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A. 1.—Inspector General's Office - -	15,780 - -	15,271 17 10	508 2 2	—
B. 1.—Salaried Official Receivers, High Court - -	15,425 - -	14,982 12 4	442 7 8	—
C. 1.—Salaried Official Receivers, County Courts - -	27,225 - -	25,874 2 6	1,350 17 6	—
D. 1.—Country Receivers paid by Fees and Commission - -	37,400 - -	34,452 12 6	2,947 7 6	—
E. 1.—Postages - -	3,000 - -	2,625 2 10	374 17 2	—
F. 1.—Contingencies (including Travel-ling Expenses) - -	2,800 - -	2,028 17 8	771 2 4	—
G. 1.—Stationery and Printing - -	8,000 - -	7,837 3 6	162 16 6	—
H. 1.—Law Charges - -	1,500 - -	702 6 8	797 13 4	—
J. 1.—Rent of Rooms for Meetings - -	950 - -	799 13 6	150 6 6	—
<b>COMPANIES :</b>				
A. 2.—Inspector General's Office - -	5,730 - -	5,698 17 10	31 2 2	—
B. 2.—Salaried Official Receivers, High Court - -	13,491 - -	12,616 7 -	874 13 -	—
C. 2.—Salaried Official Receivers, County Courts - -	800 - -	937 6 6	—	137 6 6
D. 2.—Country Receivers paid by Fees and Commission - -	500 - -	289 4 2	210 15 10	—
E. 2.—Postages - -	150 - -	74 7 4	75 12 8	—
F. 2.—Contingencies - -	500 - -	548 - 8	—	48 - 8
G. 2.—Stationery and Printing - -	1,500 - -	853 19 6	646 - 6	—
H. 2.—Law Charges - -	1,000 - -	718 1 8	281 18 4	—
J. 2.—Rent of Rooms for Meetings - -	30 - -	12 4 -	17 16	—
Total Estimated Expenditure - -	135,781 - -		9,643 9 2	185 7 2
Deduct,—Estimated Advance from Revenue - -	135,770 - -			
NET TOTAL - -	11 - -			
	£.	126,322 18 -		
Net Actual Expenditure less than the Estimate - -			—	9,458 2 -
			£.	9,643 9 2

*Note.*—By Section 77 of the Bankruptcy Act, 1883, and Section 19 of the Companies (Winding-up) Act, 1890, the Treasury is empowered to issue out of the Fees, &c., received under the Acts, such sums as may be required towards meeting the charge for Salaries and Expenses of the Department. The advance so required was estimated, as stated above, at - - -

The amount actually drawn from the Treasury was: on account of Bankruptcy, 105,000£., and on account of Companies, 21,800£. - - -

There remains, therefore, undrawn - - -

	Bankruptcy.	Companies.		
	£. s. d.	£. s. d.		
Of the amount drawn from the Treasury, namely - -	105,000 - -	21,800 - -	126,800 - -	
There was actually expended - -	104,574 9 4	21,748 8 8	126,322 18 -	
There remains, therefore, a Net Surplus in the hands of the Board of Trade to be repaid of - -	425 10 8	51 11 4	477 2 -	477 2 -

To which is to be added the Grant to be surrendered - - -

Making (as shown in the Account) a total difference being Saving of - - - £.

CLASS II.—*continued.*

VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. 1.—Saving of 190*l.* owing to death of Clerk, and to an Abstractor being placed upon half-pay owing to illness. Clerical Allowance over-estimated.  
 B. 1.—Clerical Allowance over-estimated.  
 C. 1.—Saving caused by transfer of Oxford to an Official Receiver paid by Fees and Commission and by over-estimation of Clerical Allowances.  
 D. 1. }  
 E. 1. } Over-estimated.  
 F. 1. }  
 G. 1. }  
 H. 1. }  
 J. 1. }
- A. 2.—Saving caused by one month's delay in filling vacancy in post of Temporary Staff Officer.  
 B. 2.—Clerical Allowance over-estimated.  
 C. 2.—Excess caused by Additional Expenditure sanctioned for the Newcastle-upon-Tyne District (Treasury Letter 11,454 of 27th July, 1897).  
 D. 2.—Over-estimated.  
 E. 2.—Over-estimated.  
 F. 2.—Excess caused by the Amount of Debit Balances charged against the Vote, by Treasury Author being above the average.  
 G. 2.—Over-estimated.  
 H. 2.—Over-estimated.  
 J. 2.—Over-estimated.

EXTRA RECEIPTS.

*Bankruptcy.*

Fees making up the sum of 55,243*l.* 13*s.* 10*d.* have been duly audited and are correct, and have been reported to the Finance Department of the Board of Trade for transfer to the Treasury, and they represent the total amount of Fees charged by Official Receivers against Bankrupts Estates (54,736*l.* 2*s.* 6*d.*), and of the Fees received in cash by Official Receivers (507*l.* 11*s.* 4*d.*) during the year ended 31st March 1898.

*Companies.*

Fees making up the sum of 19,309*l.* 18*s.* 4*d.* have been reported to the Finance Department of the Board of Trade for transfer to the Treasury, and they correctly represent the total amount of Fees charged by Official Receivers against companies in liquidation (19,210*l.* 19*s.* 7*d.*), and of the Fees received in cash by Official Receivers (98*l.* 18*s.* 9*d.*) during the year ended 31st March 1898. The accounts in which the above-mentioned Fees have been charged have been duly audited.

Issues to the extent of 126,800*l.* have been made in aid of the Vote of Parliament (Section 77 of the Bankruptcy Act, 1883, and Section 19 of the Companies (Winding-up) Act, 1890.

The unexpended Grant of 15*l.*, shown in the Account of the Vote "Bankruptcy Department of the Board of Trade," for the year ended 31st March 1897, has been surrendered, and the unexpended balance (197*l.* 13*s.* 1*d.*) of Treasury advances has been refunded to the Treasury.

Board of Trade, Bankruptcy Department, }  
 29 November 1898. }

John Smith,  
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
 R. Lennox Woods.

Richd. Mills,  
 Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 10.

## BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Excess, Heads C. 2 and F. 2.

2. Certain debit balances of Estates' Accounts, which have arisen through insufficiency of Assets, have been written off during the year, with the sanction of the Treasury, as irrecoverable and charged as follows:—

To the Vote (under the proper Sub-Heads):

	£.	s.	d.
Bankruptcy - - - - -	904	17	4
Companies (Winding-up) - - - - -	473	3	3

To the Fees' Accounts:

	£.	s.	d.
Bankruptcy - - - - -	628	11	8
Companies (Winding-up) - - - - -	1,094	19	9

3. The unexpended Parliamentary Grant, to be surrendered to the Exchequer is 11*l.*, and as the Treasury Advances have exceeded the actual expenditure by 477*l.* 2*s.*, this amount will have to be repaid to that Department or otherwise adjusted.

Surrender of Grant to Exchequer and Surplus of Receipts to Treasury.

4. From Statement A., appended to this Report, which has been compiled from information at my disposal, it appears that the total amount which has been received in the year in respect of proceedings in Bankruptcy and Companies' Liquidation, and for dividends on funds invested, is 165,162*l.* 6*s.* 6*d.*, which includes the fees charged by Official Receivers against Bankrupts' Estates and Companies in liquidation, under the Bankruptcy Acts, 1883 and 1890, and the Companies (Winding-up) Act, 1890, respectively, as shown in the Statement of the Extra Receipts by the Accounting Officer.

Fees, &c. received during the year.

(A.)

5. From the appended Statements furnished by the Treasury, it appears that, in addition to the expenditure shown in the account for 1896-97, expenses in connection with Bankruptcy proceedings and with Companies' administration, amounting to 61,478*l.* 12*s.* 4*d.* and 8,938*l.* 2*s.* 2*d.*, respectively, were charged against Votes of Parliament other than those administered by the Board of Trade.

Additional Expenditure on other Votes of Parliament.

In respect of the first of these amounts a net sum of 23,331*l.* 15*s.* 8*d.* is shown in the Statement as payable to the Exchequer, and this, together with the above mentioned sum of 8,938*l.* 2*s.* 2*d.*, has been duly paid to the Exchequer.

(B.)

Two further Statements, compiled in my Department, are appended, showing the receipts into, and payments out of, the Bankruptcy Fees and the Companies (Winding-up) Act Fees Accounts, respectively, during the year ended 31st March 1898, and the balances in the hands of the Paymaster General on that date.

Statements of Annual Receipts and Payments.

(C.)

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

## STATEMENTS referred to in the foregoing REPORT.

(A.)

## STATEMENT of Fees and other Receipts in the Year ended 31st March 1898.

		£.	s.	d.
I. Under Bankruptcy Acts—				
Receipts shown in the Accounts of the Board of Trade, viz. :				
(a.)—Fees certified by the Inspector General in Bankruptcy	- -	55,243	13	10
(b.)—Other Receipts by the Board of Trade	- - - -	504	18	10
Fees collected by the Inland Revenue Department by means of Stamps	-	56,812	8	11
Dividends on Funds invested by the Treasury under Section 76 of the Bankruptcy Act, 1883	- - - - -	19,666	5	6
II.—Under Companies (Winding-up) Act—				
Receipts shown in the Accounts of the Board of Trade, viz. :				
(a.)—Fees certified by the Inspector General in Bankruptcy	- -	19,309	18	4
(b.)—Other Receipts by the Board of Trade	- - - -	924	2	6
Fees collected by the Inland Revenue Department by means of Stamps	-	3,198	3	11
Fees from County Courts	- - - - -	330	5	-
Dividends on Funds invested by the Treasury under Section 16 of the Companies' Liquidation Act 1890	- - - - -	9,172	9	8
TOTAL	- - £.	165,162	6	6



CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

(B).

(5052—98.)

Sir,  
I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copies of Accounts for the year 1896-97 showing the cost of administration under the Bankruptcy Act, 1883, and the Companies (Winding-up) Act, 1890, respectively.

I am to state that, with the concurrence of the Board of Trade, my Lords propose to prefer a claim against the Bankruptcy Fees Account for 23,331*l.* 15*s.* 8*d.*, and against the Companies (Winding-up) Act Fees Account, for 8,938*l.* 2*s.* 2*d.*, and to pay these Balances to the Exchequer.

The Comptroller and Auditor General.

I have, &c.  
(signed) *E. W. Hamilton.*

(B. 1.)

## STATEMENT showing the COST of BANKRUPTCY ADMINISTRATION for the Year 1896-97.

	£.	s.	d.
I.—Charged on the Vote for Bankruptcy Department of the Board of Trade	107,394	6	2
II.—Charged on other Votes :			
1. Salaries and Remuneration :			
Supreme Court	14,423	9	4
County Courts	23,548	16	1
Board of Trade	2,650	—	—
	40,622	5	5
2. Incidental and Travelling Expenses, Supreme Court	26	6	6
3. Rent, Rates, Taxes, Repairs, &c. :			
Works	5,377	6	2
Rates	1,694	17	9
	7,072	3	11
4. Stationery :			
Stationery Office	725	—	—
County Courts	50	—	—
	775	—	—
5. Pensions and Compensations	7,572	13	7
6. Expenses of Prosecutions	1,329	11	2
7. Cost of Audit	200	—	—
8. Postage	2,710	—	—
9. Telegrams	20	—	—
10. Cost of Service rendered by Inland Revenue Department in connection with Bankruptcy Stamps	1,150	11	9
TOTAL CHARGED on other VOTES	61,478	12	4
Deduct.—Nominal Amount of Interest on Funds transferred under the Courts of Justice (Salaries and Funds) Act, 1869	37,746	16	8
Rent of 34, Lincoln's Inn Fields (erected from Bankruptcy Funds) now used by another Department	400	—	—
	38,146	16	8
Amount remaining due to Her Majesty's Exchequer	23,331	15	8

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

(B. 2.)

STATEMENT showing the COST of PROCEEDINGS under the COMPANIES  
(WINDING-UP) ACT, 1890, for the Year 1896-97.

	£.	s.	d.
I. Charged on the Vote for Bankruptcy Department of the Board of Trade	22,808	-	9
II. Charged on other Votes :			
1. Salaries :			
Supreme Court	2,891	4	8
Board of Trade	1,150	-	-
County Courts	161	9	6
	4,202	14	2
2. Travelling and Incidents	4	2	-
3. Rent, Rates, Fuel, Light &c. :			
Works	3,428	16	-
Rates	208	13	-
	3,637	9	
4. Stationery :			
Stationery Office	287	-	-
County Courts	50	-	-
	337	-	-
5. Cost of Audit	50	-	-
6. Postage	642	-	-
7. Cost of Service rendered by the Inland Revenue Department in connection with Stamps under the Companies (Winding-up) Act, 1890	64	17	-
TOTAL CHARGED on other VOTES, and remaining due to Her Majesty's Exchequer	8,938	2	2

(C.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the BANKRUPTCY  
FEES ACCOUNT from 1st April 1897 to 31st March 1898.

	£.	s.	d.		£.	s.	d.
Balance in hands of Paymaster General on 1st April 1897	142,432	11	2	Transfers to Board of Trade	105,000	-	-
Dividends	19,666	5	6	Transfers to Exchequer	23,331	15	8
Fees from Board of Trade	65,300	-	-	Balance in hands of Paymaster General on 31st March 1898	156,113	16	6
Fees from Inland Revenue	56,941	1	8				
Balance of Advances made from Fees in 1896-97	105	13	10				
£.	284,445	12	2	£.	284,445	12	2

(C. 1.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the COMPANIES (WINDING-UP)  
ACT FEES ACCOUNT from 1st April 1897 to 31st March 1898.

	£.	s.	d.		£.	s.	d.
Balance in hands of Paymaster General on 1st April 1897	17,819	10	-	Transfers to Board of Trade	21,800	-	-
Fees from Board of Trade	21,600	-	-	Transfers to Exchequer	8,938	2	2
Fees from Inland Revenue	2,663	14	7	Transfers to Companies Liquidation Account	* 3,223	12	5
Dividends	9,172	9	8	Balance in hands of Paymaster General on 31st March 1898	17,716	3	11
Fees from County Courts	330	5	-				
Balance of Advances made from Fees in 1896-97	91	19	3	£.	51,677	18	6
£.	51,677	18	6				

\* In this Amount is included an outstanding Transfer of 2,549*l.* -s. 5*d.* from 1896-97, which sum was included in the Paymaster General's Balance in the Statement for that year.

CLASS II.—*continued.*

## VOTE 11.

## BOARD OF AGRICULTURE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BOARD OF AGRICULTURE, and to defray the Repayable Expenses to be incurred in matters of Inclosure and Land Drainage, and to pay certain Grants-in-Aid, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages . . . .	36,001 - -	34,049 19 3	1,951 - 9	—
B.— Travelling Expenses . . . .	4,300 - -	3,242 11 1	1,057 8 11	—
C.—Special Services, Legal and Incidental Expenses . . . . .	1,620 - -	1,144 4 9	175 15 3	—
D.— Collection of Agricultural Statistics . .	4,070 - -	3,841 11 5	228 8 7	—
E.—Agricultural and Dairy Education . .	7,800 - -	7,570 9 11	229 10 1	—
F.—Diseases of Animals (Grants in Aid) . .	60,000 - -	59,900 - -	100 - -	—
FA.—Suppression of Rabies . . . . .	- - -	93 10 6	- - -	93 10 6
G.—Expenses Repayable . . . . .	3,000 - -	2,277 5 -	722 15 -	—
GROSS TOTAL . . . . £.	116,791 - -	112,419 11 11	4,464 18 7	93 10 6
			Surplus of Gross Estimate over Expenditure.	
			£. 4,371 8 1	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid . . . . .	7,500 - -	8,705 10 8	£. 1,205 10 8	
NET TOTAL . . . . £.	109,291 - -	103,714 1 3	Total Surplus to be Surrendered.	
			£. 5,576 18 9	

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries and Wages	- - - - -	The surplus was due principally to the vacation of the office of Assistant Secretary by Mr. Richard Dawson; the abolition of the office of a First Class Clerk on the promotion of an Officer filling that post to a vacancy among the "Heads of Branches"; the death and retirement of Second Division Clerks of the Higher Grade, the vacancies having been filled at lower rates of salary; changes of staff; and a considerable saving on expenditure for "Extra Copying" and Extra Messengers.
B.—Travelling Expenses	- - - - -	The Estimates under these Sub-Heads are necessarily approximate only.
C.—Special Services, Legal and Incidental Expenses	- - - - -	
D.—Collection of Agricultural Statistics	- - - - -	The expenses of collection were less than the sum estimated.
E.—Agricultural and Dairy Education	- - - - -	The sums awarded to Institutions affording Agricultural and Dairy Education amounted to 7,149 <i>l.</i> 19 <i>s.</i> 11 <i>d.</i> , and the Expenses of Inspection, &c., to 420 <i>l.</i> 10 <i>s.</i> The saving under this Sub-Head is therefore 229 <i>l.</i> 10 <i>s.</i> 1 <i>d.</i>
F.—Diseases of Animals	- - - - -	The Treasury sanctioned expenditure of a sum not exceeding 2,000 <i>l.</i> , to be charged to a separate Sub-Head, "Suppression of Rabies," upon condition that such expenditure was met by savings upon the Grant in Aid of the Cattle Pleuro-Pneumonia Account for Great Britain. It was not found necessary to expend more than 93 <i>l.</i> 10 <i>s.</i> 6 <i>d.</i>
FA.—Suppression of Rabies	- - - - -	
G.—Expenses Repayable	- - - - -	The expenditure under this Sub-Head is subject to fluctuation, and can only be approximately estimated.
H.—Appropriations in Aid	- - - - -	The receipts are governed considerably by the expenditure under the Sub-Head "Expenses Repayable," and by fees received on certain transactions in the Land Division, and cannot therefore be very accurately estimated.

EXTRA REMUNERATION.—Gratuities were paid to the following officers out of Class VII., Vote 1, viz. :—  
 20*l.* to one of the Chief Clerks as Secretary to the Universities and College Estates Committee; 150*l.* to one of the Heads of Branches as Assistant Secretary to the Commission on Agriculture; and 30*l.* to an Inspector as Secretary to the Committee on Dog Laws.

The Surplus of 6,451*l.* 19*s.*, shown on the Account of the Vote "Board of Agriculture," for the year ended 31st March 1897, has been surrendered.

*T. H. Elliott,*  
 Secretary and Accounting Officer.

Board of Agriculture,  
 27 November 1898. }

*Wm. Thos. Taylor,*  
 Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
 Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 11.

## BOARD OF AGRICULTURE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. OF the sum of 60,000*l.* provided in the Estimate for the Diseases of Animals (Grants in Aid), a sum of 5,000*l.* was allocated to the Cattle Pleuro-Pneumonia Account for Great Britain. Of this amount 4,900*l.* was paid over to the separate account of that fund. The Grant of 5,000*l.* in aid of the Cattle Pleuro-Pneumonia Account for Ireland was also paid over to the separate account of that fund at the Bank of Ireland.

Sub-Head F.  
Diseases of  
Animals.  
(Grants in  
Aid).

Of the sum of 50,000*l.*, applicable as a Grant in Aid of expenses in connection with Swine Fever, the Treasury, under the powers conferred by the Second Schedule of the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57), allocated 34,000*l.* to Great Britain and 16,000*l.* to Ireland, making the total amounts paid over to the Cattle Pleuro-Pneumonia Accounts of Great Britain and Ireland 38,900*l.* and 21,000*l.* respectively.

Allocation  
of Swine  
Fever Grant.  
(Grant in  
Aid).

2. It appears from letters which have been furnished with the Accounts that in April 1897 the Treasury sanctioned a proposal which had been made by the Board of Agriculture to spend a sum not exceeding 2,000*l.* in connection with the suppression of Rabies in Great Britain, and that in June 1897 similar sanction was given with regard to Ireland, in both instances a condition being attached that the expenditure should be met out of the two sums of 5,000*l.* each allocated to the Cattle Pleuro-Pneumonia Accounts of Great Britain and Ireland respectively.

New Sub-  
Head FA,  
Suppression  
of Rabies.

In the letter to the Board of Agriculture the Treasury directed that the expenditure in Great Britain should be shown under a separate Sub-Head to be introduced into the Appropriation Account, and this has been done, and the expenditure is shown under Sub-Head FA, "Suppression of Rabies."

No similar direction, however, appears to have been given in the Treasury Letter to the Under Secretary for Ireland, and, as a consequence, the expenditure incurred in Ireland is not shown separately either in the Appropriation Account or in the "Cattle Pleuro-Pneumonia Account for Ireland" appended to this Report. But I learn from a communication received from the Veterinary Department in Ireland, and from an examination by my Department of the vouchers to the Account that the actual expenditure in the year slightly exceeded 300*l.*

3. With regard to the expenditure shown under Sub-Head G., as "Expenses Repayable," I have to observe that the whole of the expenditure has been recovered and brought to account as Appropriations in Aid, with the exception of 31*l.* 5*s.* 3*d.*, which has been written off with Treasury consent as irrecoverable, and 1,147*l.* 9*s.* 4*d.*, the balance outstanding on 31st March 1898.

Sub-Head G.  
Expenses  
Repayable.

4. The Amount to be Surrendered is, as shown by the Account, 5,576*l.* 18*s.* 9*d.*

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> )	116,791	-	-
Expenditure ( <i>Gross</i> )	112,419	11	11
Surplus	£. 4,371	8	1

Add,—

Appropriations in Aid realised in Excess of the Estimate	1,205	10	8
--	-------	----	---

Total Amount to be Surrendered - - - £. 5,576 18 9

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.***Extra  
Remunera-  
tion.**

5. In addition to the sums stated as having been paid as "Extra Remuneration," a gratuity of 50*l.* was paid out of the Cattle Pleuro-Pneumonia Account for Great Britain to a Second Division Clerk for supervising Swine Fever business.

## CATTLE PLEURO-PNEUMONIA ACCOUNTS.

**(A.) (B.)**

6. Accounts of the Receipts and Expenditure in respect of the Cattle Pleuro-Pneumonia Funds are appended. These Accounts have been rendered to my Department under the provisions of the Second Schedule of the Diseases of Animals Act, 1894, to which I have already referred in paragraph 1.

## A.—ACCOUNT FOR GREAT BRITAIN.

**Grant com-  
pared with  
require-  
ments.**

7. The balance brought forward from the preceding Account for Great Britain amounted to 3,445*l.* 16*s.* 8*d.*; and in addition to the total Grant in Aid of 38,900*l.* apportioned to Great Britain in the year as stated in paragraph 1 of this Report, a sum of 28,077*l.* 6*s.* 3*d.* was received for salvage of animals slaughtered, making a total of 70,423*l.* 2*s.* 11*d.* A sum of 65,000*l.* was also paid to the Account out of the Local Taxation Accounts, England and Scotland, under the provisions of Section 18 (2) of the Diseases of Animals Act, 1894, to meet the excess expenditure incurred, the balance remaining unexpended at the close of the year being 802*l.* 3*s.* 6*d.*

**Percentage  
of Salvage.**

8. The salvage received for the carcasses of slaughtered animals, amounting to 28,077*l.* 6*s.* 3*d.*, is equal to about 36·62 per cent. of the sum paid as compensation, which amounted to 76,653*l.* —*s.* 1*d.*

## B.—ACCOUNT FOR IRELAND.

**Grant com-  
pared with  
require-  
ments.**

9. The balance brought forward from the preceding Account for Ireland amounted to 4,917*l.* 15*s.*; and in addition to 21,000*l.* apportioned to Ireland out of the Grant in Aid, a sum of 2,487*l.* 13*s.* 6*d.* was received within the period of the Account for salvage of slaughtered animals, making a total of 28,405*l.* 8*s.* 6*d.* The expenditure, including about 300*l.* spent in the Suppression of Rabies, as noticed in paragraph 2, amounted to 20,703*l.* 3*s.* 5*d.*, leaving an unexpended balance on 31st March 1898 of 7,702*l.* 5*s.* 1*d.*

**Percentage  
of Salvage.**

10. The salvage received for the carcasses of slaughtered animals in Ireland, amounting to 2,487*l.* 13*s.* 6*d.*, is equal to nearly 32 per cent. of the sum paid as compensation to owners, which amounted to 7,893*l.* 8*s.* 4*d.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.*

(A.)

## CATTLE PLEURO-PNEUMONIA ACCOUNT FOR GREAT BRITAIN.

ACCOUNT of Receipts and Payments in respect of the Cattle Pleuro-Pneumonia Account for Great Britain, in accordance with Regulation 2 of the Second Schedule to the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57), in the Year ended 31st March 1898.

RECEIPTS.	Amount.	PAYMENTS.	Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1897 - - -	3,445 16 8	Salaries - - - - -	30,877 19 6
Parliamentary Grant - - - -	38,900 - -	Travelling Expenses - - - -	11,875 4 10
Salvage on carcasses of slaughtered Cattle - - -	£. s. d. 3,377 3 5	Compensation to Owners of slaughtered Cattle - -	£. s. d. 8,299 5 -
Salvage on carcasses of slaughtered Swine - - -	24,700 2 10	Compensation to Owners of slaughtered Swine - -	68,353 15 1
	28,077 6 3		76,653 - 1
Local Taxation (England) Account - -	57,200 - -	Miscellaneous expenses (including the cost of requisites for cleansing and dis- infection, killing, burying, branding, and removal of Animals and other petty expenses) - - - -	15,214 15 -
Local Taxation (Scotland) Account - -	7,800 - -		
		Balance on 31st March 1898 -	802 3 6
£.	135,423 2 11	£.	135,423 2 11

Board of Agriculture, }  
29 November 1898. }

*T. H. Elliott,*  
Secretary and Accounting Officer.  
*Wm. Thos. Taylor,*  
Clerk in Charge of Accounts.

(B.)

## CATTLE PLEURO-PNEUMONIA ACCOUNT OF THE GENERAL CATTLE DISEASES FUND, IRELAND.

ACCOUNT of Receipts and Payments in respect of the Cattle Pleuro-Pneumonia Account of the General Cattle Diseases Fund, Ireland, prepared in accordance with the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57, S. 73 (4) and Sch. 2 (2)), in the Year ended 31st March 1898.

RECEIPTS.	Amount.	PAYMENTS.	Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1897 - - -	4,917 15 -	Salaries (including the pay of the Staff employed in cleansing, disinfection, branding, &c.) - - - -	6,817 14 1
Parliamentary Grant - - - -	21,000 - -	Travelling Expenses - - - -	3,843 16 1
Salvage - - - - -	2,487 13 6	Compensation to Owners of slaughtered Swine - - - - -	7,893 8 4
		Miscellaneous Expenses (including the cost of requisites for cleansing and disinfection, and casual labour in kill- ing, burying, branding, and removal of animals and other petty expenses) -	2,148 4 11
		Balance on 31st March 1898 -	7,702 5 1
£.	28,405 8 6	£.	28,405 8 6

The Castle, Dublin, }  
23 November 1898. }

*R. Cantrell,*  
Chief Clerk, Veterinary Department.

*D. Harrel,*  
Accounting Officer.

CLASS II.—*continued.*

## VOTE 12.

## CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the CHARITY COMMISSION for ENGLAND and WALES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	32,473 - -	32,324 12 11	148 7 1	—
B.—Travelling - - - - -	750 - -	622 - 7	127 19 5	—
C.—Incidental Expenses - - - -	80 - -	55 19 9	24 - 3	—
D.—Law Charges - - - - -	400 - -	522 - -	—	122 - -
ENDOWED SCHOOLS DEPARTMENT.				
E.—Salaries and Wages - - - -	6,862 - -	6,220 5 6	641 14 6	—
F.—Travelling - - - - -	350 - -	298 6 8	51 13 4	—
G.—Incidental Expenses - - - -	175 - -	107 9 1	67 10 11	—
H.—Law Charges - - - - -	1,000 - -	81 5 1	918 14 11	—
£	42,090 - -	40,231 19 7	1,980 - 5	122 - -
Deduct Deficit - - - - -			122 - -	
Net Surplus to be Surrendered - - £.			1,858 - 5	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - -	2,000	-	-
Amount of Extra Receipts realized during the year 1897-98, and paid over to Exchequer either within the year or soon afterwards -	3,374	19	10



CLASS II.—*continued.*VOTE 12.—CHARITY COMMISSION—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—(1) The Temporary Assistant Commissioners estimated for, for the purpose of inquiries in North and South Wales, were not continuously employed throughout the year.

(2) One of the Assistant Secretaries retired on Superannuation at the end of the year 1897, and a saving was consequently effected.

B.—The non-employment of Assistant Commissioners, as mentioned above, was the cause of part of the saving. Moreover, the expenditure generally was not so large as had been anticipated.

C.—This Sub-Head was over-estimated.

D.—It is not possible to make an accurate forecast of the Expenditure under this Sub-Head, inasmuch as cases in which litigation will arise cannot be anticipated.

E.—(1) One of the Assistant Commissioners retired in July 1897, and his place was not filled up.

(2) The Second Class Clerk borne on the Estimate under the Sub-Head being redundant, was, upon the occasion of the vacancy caused by the retirement of the Assistant Secretary, mentioned under Sub-Head A, absorbed in the general staff, and his salary became payable under Sub-Head A.

F.—This Sub-Head was over-estimated.

G.—The same remark applies to this Sub-Head.

H.—It is not possible to make an accurate estimate under this Sub-Head, inasmuch as litigation does not originate with the Commissioners.

## EXTRA REMUNERATION.

Mr. A. K. Kennedy Purvis and Mr. T. E. Wells, 2nd Class Clerks, received 40*l.* each for taxing bills of costs.

The following amounts were paid for overtime or shorthand :—

	£.	s.	d.
Mr. W. Howard, Assistant Clerk	-	-	-
„ D. Hanneford	-	-	-
„ W. Patterson	-	-	-
„ J. Topple	-	-	-
„ F. J. Tribe	-	-	-
„ F. Westover	-	-	-
	26	8	6
	25	16	10
	27	2	6
	29	10	4
	25	7	6
	30	7	10

## EXTRA RECEIPTS.

A considerable part of the sum received from Councils in repayment of cost of Inquiries had been expected to be received during the preceding year.

A sum of 72*l.* was received in payment of Law costs.

The Surplus of 1,653*l.* 15*s.*, shown on the Account of the Vote “Charity Commission,” for the year ended 31st March 1897, has been surrendered.

1 November 1898.

*D. R. Fearon,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 12.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head D.

Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 1,858*l.* —*s.* 5*d.*

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	42,090	-	-
Expenditure	-	-	-	-	-	-	-	-	40,231	19	7
Net Surplus									£.	1,858	5

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS II.—continued.

## VOTE 13.

## CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A—Salaries, Wages, and Allowances - -	17,323 - -	17,355 9 9	—	32 9 9
B—Assistant Examiners - - -	15,000 - -	15,595 12 6	—	595 12 6
C—Incidental Expenses - - -	1,600 - -	1,822 11 9	—	222 11 9
D—Copying - - - -	2,450 - -	2,154 7 3	295 12 9	—
E—Bonuses and Gratuities to Copyists - -	4,000 - -	3,254 10 -	745 10 -	—
£.	40,373 - -	40,182 11 3	1,041 2 9	850 14 -
Deduct Deficit - - - - -			850 14 -	
Net Surplus to be Surrendered - - £.			190 8 9	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			500 - -	
Amount of Extra Receipts realised in the year 1897-98, and paid over to the Exchequer			713 10 6	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Appointment of an additional Messenger in July 1897.

B.—The increase of examinations and of candidates, principally for the Post Office, was greater than had been anticipated.

C.—Ditto - - - ditto - - - ditto.

D.—The cost of the copying work at this Office for other Departments was less than had been expected. A sum of 68*l.* was likewise saved owing to the diminished number of claims on this Department for holiday-pay to Copyists disengaged.

E.—The sum which would have been paid in bonuses to Copyists who were appointed as Abstractors, and to those who were removed from the register on other grounds, has been saved. There was also a saving of 200*l.* in respect of gratuities.

CLASS II.—*continued.*VOTE 13.—CIVIL SERVICE COMMISSION—*continued.*

EXTRA REMUNERATION.—In the year 1897-98, one of the Senior Clerks received 77*l.* and another 19*l.* for acting as Examiner. A Junior Clerk also received 15*l.* as gratuity for acting as Secretary to Stationery Office Committee (Class II., Vote 3).

EXTRA RECEIPTS.—The number of examinations held, for which a fee is paid in cash, was greater than had been anticipated.

The Surplus of 1,010*l.* 10*s.* shown on the Account of the Vote "Civil Service Commission," for the year ended 31st March 1897, has been surrendered.

20 October 1898.

*J. S. Lockhart,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 13.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B. and C.

Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 190*l.* 8*s.* 9*d.*

	£.	s.	d.
Grant - - - - -	40,373	-	-
Expenditure - - - - -	40,182	11	3
Net Surplus - - -	£. 190	8	9

## EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 3. In addition to the Extra Receipts shown on the Account, it appears from a statement furnished to me by the Inland Revenue Department, that 16,465*l.* 4*s.* 6*d.* was received in that Department during the year for Fee Stamps, in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 14.

## EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the Comptroller and Auditor General, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	62,657 - -	60,945 19 3	1,711 - 9	—
B.—Travelling and Removal Expenses - -	1,512 - -	1,312 8 5	199 11 7	—
C.—Law Expenses - - - - -	30 - -	5 10 -	24 10 -	—
D.—Incidental Expenses - - - - -	140 - -	131 6 11	8 13 1	—
GROSS TOTAL - £.	64,339 - -	62,395 4 7	1,943 15 5	—
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure.	
E.—Appropriations in Aid - - - - -	3,529 - -	3,529 - -	£. 1,943 15 5	
NET TOTAL - - £.	60,810 - -	58,866 4 7	Surplus to be Surrendered. £. 1,943 15 5	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus arising chiefly from deaths and retirements in the Directing Branch and in the Class of Examiners, the numbers in both of which are in course of reduction, the vacancies being filled by the appointment of Second Division Clerks.

B.—Less travelling than was anticipated.

C.—This is a variable service which cannot be accurately estimated.

D.—Casual variation.

EXTRA REMUNERATION.—The Chief Clerk receives 450*l.* per annum as Auditor of the Accounts of the Ecclesiastical Commission, out of which he has to provide the necessary clerical assistance. A Principal Clerk received 100*l.* from the Bankruptcy Department Vote for auditing the Bankruptcy Estates Account and the Companies Liquidation Account. A Second Division Clerk (Higher Grade) received 98*l.* 1*s.* 9*d.* from the funds of the British Central Africa Protectorate for work done after office hours.

The Surplus of 1,601*l.* 10*s.* 1*d.* shown on the Account of the Vote "Exchequer and Audit Department," for the year ended 31st March 1897, has been surrendered.

Exchequer and Audit Department, )  
19 September 1898.

D. C. Richmond,  
Accounting Officer.

I have examined this Account, and find it to be correct.

8 October 1898.

G. L. Ryder,  
Auditor of Her Majesty's Civil List.

I certify that this Account has been examined, and is correct.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 14.

## EXCHEQUER AND AUDIT DEPARTMENT.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus 1. THE Amount to be Surrendered is, as shown by the Account, 1,943*l.* 15*s.* 5*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	64,339	-	-
Expenditure ( <i>Gross</i> ) - - - - -	62,395	4	7
Surplus - - -	£. 1,943	15	5

## EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loans Fund. 2. A sum of 996*l.* has been paid to the Exchequer out of the Local Loans Fund in repayment of the Expenses of this Department in the audit of the Account of that Fund.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## Vote 15.

## FRIENDLY SOCIETIES' REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the REGISTRY of FRIENDLY SOCIETIES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	6,561 - -	6,484 7 9	76 12 3	—
B.—Incidental Expenses - - - - -	175 - -	189 3 9	—	14 3 9
SCOTLAND :				
C.—Salaries and Allowances - - - - -	415 - -	416 16 -	—	1 16 -
D.—Incidental Expenses - - - - -	10 - -	1 - 4	8 19 8	—
IRELAND :				
E.—Salaries and Allowances - - - - -	421 - -	423 2 -	—	2 2 -
F.—Incidental Expenses - - - - -	25 - -	—	25 - -	—
£.	7,607 - -	7,514 9 10	110 11 11	18 1 9
Deduct Deficit - - - - - £.			18 1 9	
Net Surplus to be Surrendered - £.			92 10 2	

	Estimated.	Realised.	Realised	
			More than Estimate.	Less than Estimate.
Extra Receipts payable to Her Majesty's Exchequer - - - - -	£. s. d. 800 - -	£. s. d. 845 7 3	£. s. d. 45 7 3	£. s. d. —

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is caused by the increments on salaries having become payable for a portion of the year only.

B.—This increase is caused by the payment, early in the financial year 1897–98, of an expense incurred on account of advertisements during the financial year 1896–97, the delivery of the agent's account for which had been delayed, as explained in the Appropriation Account for that year.

C.—This increase is caused by the actual number of Savings Banks Awards being slightly in excess of the estimated number.

D.—This saving is caused (a) by the office requirements for incidental expenses not reaching the amount voted; and (b) by no prosecutions having been instituted.

E.—This increase is caused by the actual number of Savings Banks Awards being slightly in excess of the estimated number.

F.—The Assistant Registrar for Ireland made no expenditure on account of this Sub-Head, either for incidental expenses or for prosecutions.

CLASS II.—*continued.*VOTE 15.—FRIENDLY SOCIETIES' REGISTRY—*continued.*

## EXTRA REMUNERATION.

This Department is informed that a sum of 64*l.* has been paid during the financial year to Mr. W. Sutton, Actuary, by the Board of Trade (Class II. Vote 8).

## EXTRA RECEIPTS.

The amount of Registration and other Fees is of so fluctuating a character that it is only possible to estimate them approximately.

The Surplus of 232*l.* 13*s.* 3*d.*, shown on the Account of the Vote "Friendly Societies' Registry," for the year ended 31st March 1897, has been surrendered.

Friendly Societies' Registry, )  
13 December 1898. )

*E. W. Brabrook,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennor Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 15.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Late rendering of Account. 1. This Account, which in accordance with the provisions of the Exchequer and Audit Departments Act, 1866, should have been rendered not later than the 30th of November, was not received in my Department until the 14th of December.
- Excess. 2. Expenditure in excess of the Estimate has been incurred under Sub-Heads B., C., and E.
- Net Surplus. 3. The Net Surplus to be Surrendered is, as shown by the Account, 92*l.* 10*s.* 2*d.*

	£.	s.	d.
Grant - - - - -	7,607	-	-
Expenditure - - - - -	7,514	9	10
Net Surplus - - -	£.	92	10 2

*Richd. Mills,*  
Comptroller and Auditor General.



## CLASS II.—continued.

## VOTE 16.

## LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LOCAL GOVERNMENT BOARD :				
A.—Salaries and Wages - - - -	83,450 - -	85,419 1 5	- - -	1,969 1 5
B.—Law Charges, Special Inquiries, &c. -	1,000 - -	745 18 1	254 1 11	—
C.—Travelling Expenses - - - -	4,181 - -	3,881 14 8	299 5 4	—
D.—Incidental Expenses - - - -	575 - -	555 19 6	19 - 6	—
INSPECTION OF METROPOLITAN VAGRANT WARDS :				
E.—Salaries - - - -	416 - -	416 - -	—	—
F.—Travelling Expenses - - - -	73 - -	73 15 11	- - -	- 15 11
INSPECTION OF POOR LAW SCHOOLS :				
G.—Salaries - - - -	1,950 - -	1,491 14 10	458 5 2	—
H.—Travelling and Incidental Expenses -	1,000 - -	606 - 4	393 19 8	—
DISTRICT AUDITORS :				
I.—Salaries - - - -	39,561 - -	40,946 19 11	- - -	1,385 19 11
K.—Travelling Expenses - - - -	12,890 - -	12,226 17 7	663 2 5	—
L.—Incidental Expenses - - - -	2,100 - -	1,707 4 11	392 15 1	—
Carried forward - - - £.	147,196 - -	148,071 7 2	2 480 10 1	3,355 17 3

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£.   s.   d.	£.   s.   d.	£.   s.   d.	£.   s.   d.			£.   s.   d.	
Brought forward - - -	147,196   -   -	148,071   7   2	2,480   10   1	3,355   17   3				
ENGINEERING DEPARTMENT :								
M.—Salaries - - - - -	10,680   -   -	12,027   9   7	-   -   -	1,347   9   7				
N.—Travelling and Incidental Expenses -	2,500   -   -	2,444   4   -	55   16   -	—				
MEDICAL DEPARTMENT :								
O.—Salaries - - - - -	10,362   -   -	10,222   14   8	139   5   4	—				
P.—Travelling and Incidental Expenses -	3,250   -   -	2,515   2   5	734   17   7	—				
Q.—Auxiliary Scientific Investigations -	1,900   -   -	1,895   7   4	4   12   8	—				
R.—National Vaccine Establishment - -	1,957   -   -	1,956   17   -	-   3   -	—				
S.— Ditto - Incidental Expenses - -	1,810   -   -	1,052   2   7	757   17   5	—				
INSPECTION OF ALKALI, &C. WORKS :								
T.—Salaries - - - - -	4,504   -   -	4,264   19   1	239   -   11	—				
U.—Travelling Expenses - - - - -	1,750   -   -	1,394   5   9	355   14   3	—				
V.—Incidental Expenses - - - - -	350   -   -	354   10   10	-   -   -	4   10   10				
GROSS TOTAL - - - £.	186,259   -   -	186,199   -   5	4,767   17   3	4,707   17   8				
			Net Surplus of Gross Estimate over Expenditure.					
			£. 59   19   7					
			Surplus of Appropriations in Aid Realised.					
			£. 24   8   5					
			Total Surplus to be Surrendered.					
			£. 84   8   -					
Deduct,—								
W.—Appropriations in Aid - - - - -	Estimated. 4,600   -   -	Realised. 4,624   8   5						
NET TOTAL - - - £.	181,659   -   -	181,574   12   -						

	Estimated Receipts.	Actual Receipts.
	£. s. d.	£. s. d.
Amount of Stamps under District Auditors Act, 1879, and Local Government Acts, 1888 and 1894 - -	46,500 - -	47,105 10 -
Amount of Stamps under Alkali, &c. Works Regulation Acts - - - - -	3,400 - -	3,218 - -

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Deficit, 1,969*l.* 1*s.* 5*d.*, caused by the appointment of additional Officers in connection with the re-organisation of the Office.

B.—Surplus, 254*l.* 1*s.* 11*d.* The Law Charges and other expenditure under this Sub-Head were less than usual.

C.—Surplus, 299*l.* 5*s.* 4*d.* The Estimate under this Sub-Head is necessarily approximate only. The charge varies according to the travelling required in the year.

D.—Surplus, 19*l.* —*s.* 6*d.* Casual variation.

F.—Deficit, 15*s.* 11*d.* Casual variation.

G.—Surplus, 458*l.* 5*s.* 2*d.*

H.—Surplus, 393*l.* 19*s.* 8*d.*

} Due to a vacancy in the office of one of the Inspectors.

I.—Deficit, 1,385*l.* 19*s.* 11*d.* Attributable to the appointment of additional District Auditors and their clerks.

K.—Surplus, 663*l.* 2*s.* 5*d.* The extent of the travelling required in connection with the Audits varies in different years, and the estimate under this Sub-Head is necessarily approximate only.

L.—Surplus, 392*l.* 15*s.* 1*d.* The Incidental Expenses of the District Auditors were less than in previous years.

M.—Deficit, 1,347*l.* 9*s.* 7*d.* Caused by the appointment of additional temporary Inspectors.

N.—Surplus, 55*l.* 16*s.* Casual variation.

O.—Surplus, 139*l.* 5*s.* 4*d.* Due to vacancy by death of an Inspector, and appointment of successor at minimum salary.

P.—Surplus, 734*l.* 17*s.* 7*d.* The extent to which journeys by these Inspectors are required varies in different years, and cannot be accurately estimated.

Q.—Surplus, 4*l.* 12*s.* 8*d.* Casual variation.

R.—Surplus, 3*s.* Casual variation.

S.—Surplus, 757*l.* 17*s.* 5*d.* Caused chiefly by the comparative freedom from small-pox in England during the year.

T.—Surplus, 239*l.* —*s.* 11*d.* Due to vacancy by retirement of an Inspector, and appointment of successor at minimum salary.

U.—Surplus, 355*l.* 14*s.* 3*d.* The expenditure under this Sub-Head cannot be closely estimated as the amount of travelling required varies in different years.

V.—Deficit, 4*l.* 10*s.* 10*d.* Casual variation.

W.—(Appropriations in Aid.) 24*l.* 8*s.* 5*d.* more than Estimate. Casual variation.

EXTRA REMUNERATION.—The Permanent Secretary received from the Metropolitan Common Poor Fund a net sum of 196*l.* as Receiver of that Fund. Four District Auditors each received 100*l.* in addition to their ordinary salaries in connection with the arrangements made for the Audit of the Accounts of County Councils, under the Local Government Act, 1888. The Inspector of Local Loans and Local Acts received 104*l.* 14*s.* 4*d.* through the Scotch Education Department as an Auditor under the Educational Endowments (Scotland) Act, 1882. Two Inspectors of Poor Law Schools received 92*l.* 18*s.* 6*d.* and 66*l.* 3*s.* respectively for additional work in respect of the Inspection of Poor Law Schools in the Metropolitan District for the year 1896–97.

RECEIPTS FROM STAMPS UNDER THE DISTRICT AUDITORS ACT, 1879, AND LOCAL GOVERNMENT ACTS, 1888 and 1894.—£. 605 10*s.* more than estimated. The excess was caused by the amount of the expenditure of Local Authorities, which was audited by the District Auditors, being larger than in the previous year.

RECEIPTS FROM STAMPS UNDER THE ALKALI, &c. WORKS REGULATION ACTS, 1881 and 1892.—£. 182 less than Estimate. Due to a smaller number of works requiring to be registered than in the previous year.

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

The Surplus of 2,323*l.* 19*s.* 10*d.*, shown on the Account of the Vote "Local Government Board" for the year ended 31st March 1897, has been surrendered.

Local Government Board, Whitehall, S.W.,  
3 November 1898.

*Hugh Owen*, Secretary,  
for Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills*,  
Comptroller and Auditor General.

## VOTE 16.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess      1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., F., I., M., and V.
- Surplus.    2. The Amount to be Surrendered is, as shown by the Account, 84*l.* 8*s.*

						£.	s.	d.
Grant ( <i>Gross</i> )	-	-	-	-	-	186,259	-	-
Expenditure ( <i>Gross</i> )	-	-	-	-	-	186,199	-	5
Net Surplus	-	-	-	-	-	£.	59	19 7
<i>Add,</i>								
Appropriations in Aid realised in excess of the Estimate	-	-	-	-	-		24	8 5
Total Amount to be Surrendered	-	-	-	-	-	£.	84	8 -

*Richd. Mills*,  
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of the COMMISSIONERS IN LUNACY, ENGLAND, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	13,636 - -	13,468 1 3	167 18 9	—
B.—Travelling - - - -	1,650 - -	1,431 15 8	218 4 4	—
C.—Incidental Expenses - - -	61 - -	53 3 9	7 16 3	—
GROSS TOTAL - - - £.	15,347 - -	14,953 - 8	393 19 4	—
			Surplus of Gross Estimate over Expenditure. £. 393 19 4	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised. £. 3 2 6	
D.—Appropriations in Aid - - - -	1,122 - -	1,125 2 6	Total Surplus to be Surrendered. £. 397 1 10	
NET TOTAL - - - £.	14,225 - -	13,827 18 2		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus chiefly caused by a lapse of time between the death of a Commissioner and the taking up of his duties by his successor, and also by fees to Consulting Architect and to Medical Men being smaller than could have been expected.

B.—Surplus due to the circuit work of the Commissioners being carried out at a less cost than estimated

C.—Surplus due to the expenditure for office expenses and payments to witnesses being less than expected.

D.—Small surplus due to penalties recovered upon prosecution by the Commissioners for offences under the Lunacy Act.

The Surplus of 371*l.* 18*s.* 6*d.*, shown on the Account of the Vote "Lunacy Commission, England," for the year ended 31st March 1897, has been surrendered.

27 July 1898.

H. T. Giffard,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 17.

## LUNACY COMMISSION, ENGLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Extra  
Remunera-  
tion.
1. THE Accounting Officer has omitted to mention that sums of 37*l.* 2*s.* 6*d.*, 37*l.* 17*s.* 6*d.*, 38*l.* 2*s.* -*d.*, and 60*l.* 17*s.* 6*d.* respectively have been paid to four Second Division Clerks as remuneration for extra work.
- Surplus.
2. The Amount to be Surrendered is, as shown by the Account, 397*l.* 1*s.* 10*d.*

	£.	s.	d.
Grant ( <i>Gross</i> - - - - -)	15,347	-	-
Expenditure ( <i>Gross</i> ) - - - - -	14,953	-	8
Surplus - - -	£.	393	19 4

*Add,—*

Appropriations in Aid realised in excess of the Estimate - -	3	2	6
Total Amount to be Surrendered - - -	£.	397	1 10

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 18.

## THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the MINT, including the Expenses of Coinage, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	25,000 - -	27,253 5 3	- - -	- - -	- - -	1,753 5 3	- - -	- - -
B.—Police - - - - -	1,027 - -	1,033 8 3	- - -	- - -	- - -	6 8 3	- - -	- - -
C.—Incidental Office Expenses - - -	125 - -	118 11 7	6 8 5	- - -	- - -	- - -	- - -	- - -
D.—Machinery and Repairs - - - -	2,500 - -	2,967 6 1	- - -	- - -	- - -	467 6 1	- - -	- - -
E.—Incidental Coinage Expenses - - -	5,500 - -	6,074 14 -	- - -	- - -	- - -	574 14 -	- - -	- - -
F.—Alloy Metal - - - - -	700 - -	997 13 6	- - -	- - -	- - -	297 13 6	- - -	- - -
G.—Brokerage - - - - -	500 - -	375 6 -	124 14 -	- - -	- - -	- - -	- - -	- - -
H.—Loss on Coinage—Gold - - -	3,000 - -	3,892 18 2	- - -	- - -	- - -	892 18 2	- - -	- - -
I.—Loss on Coinage—Silver - - -	1,000 - -	1,187 6 6	- - -	- - -	- - -	187 6 6	- - -	- - -
K.—Loss on worn Silver Coin withdrawn from circulation - - - - -	35,000 - -	28,563 - 5	6,436 19 7	- - -	- - -	- - -	- - -	- - -
L.—Supply of Silver and Bronze Coin to Colonies - - - - -	3,500 - -	3,573 - 4	- - -	- - -	- - -	73 - 4	- - -	- - -
M.—Defalcations at Melbourne Mint - -	- - -	2,251 12 1	- - -	- - -	- - -	2,251 12 1	- - -	- - -
GROSS TOTAL - - £.	78,352 - -	78,288 2 2	6,568 2 -	- - -	- - -	6,504 4 2	- - -	- - -
<i>Deduct,—</i>								
N.—Appropriations in Aid - - - -	78,300 - -	78,300 - -	Net Surplus of Gross Estimate over Expenditure.					
NET TOTAL - - - £.	52 - -	- - -						
Surplus of Appropriations in Aid over Gross Expenditure - - - - -	- - -	11 17 10	£. 63 17 10					

Estimated Amount of Extra Receipts - - - - -	* 421,700 - -	£. s. d.
Amount of Extra Receipts paid over to the Exchequer during the Year 1897-98 - -	* 499,293 6 11	

\* Exclusive of 78,300*l.* appropriated in aid of the Vote, as shown above.



CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

## EXCESSES.

A.—This excess is due to salaries paid to temporary Second Division Clerks whose services were sanctioned by the Treasury during a considerable portion of the year in consequence of pressure of work, and also to the payment for piece-work which arose in connection with the preparation of the Commemoration Medals, which were not provided for in the original estimate.

B.—Special payments authorised to be made to members of the Metropolitan Police Force, in recognition of services at the time of the celebration of the 60th year of Her Majesty's reign, caused this slight excess.

D.—This excess is due to the purchase of two new coining presses at the close of the financial year, an expenditure necessary to keep pace with the increasing demands upon the resources of the Mint, but which was not specially provided for when the estimates were framed.

E.—Payments made to the Bank of England as commission on silver coin despatched to branches and to country bankers during the year have again reached a very high figure (over 2,000*l.*), exceeding the increased amount for which provision had been made under this Sub-Head. The excess is also in part due to the large outlay for crucibles, packing cases, &c., required in connection with the large coinages of the year.

F.—The numerous silver coinages for Colonies executed during the year necessitated the purchase of more copper for alloy than had been anticipated (Treasury Authority, 17,127—97).

H.—This excess is explained by the fact that the gold coinage amounted to more than 5,000,000*l.*, while the quantity of light gold coin from which it was partly struck also showed an increase.

I.—The large issues of Colonial silver coin during the year, amounting in weight to more than 2,000,000 ounces, or 300,000 ounces above the coinage of 1896—97, and the consequent increased loss in coining operations, account for this excess.

L.—The small excess under this Sub-Head calls for no special comment.

## SAVINGS.

C.—The small saving under this Sub-Head is insignificant.

G.—A smaller amount of silver bullion was bought for Imperial coinage than had been provided for.

K.—The amount of worn coin received from the Bank of England was less than that for which provision was made.

## DEFALCATIONS AT THE MELBOURNE MINT.

By order of the Lords Commissioners of Her Majesty's Treasury, dated 10th August 1897 (No. 10,722—97), these defalcations were made good by a charge against the Imperial Vote for the Mint, 1897—98. They amounted to 2,257*l.* 17*s.* 1*d.*, and were met by (1), a draft for 1,249*l.* 17*s.* 1*d.*, forwarded to the Deputy Master of the Melbourne Mint to make good the value of the gold misappropriated, a sum of 6*l.* 5*s.* being paid to this Department by the Union Bank of Australia as exchange discount allowed upon the draft; (2), the transfer of the sum of 1,008*l.*, the value of the silver misappropriated, to the Melbourne Mint Silver Advances account with this Department.

The total net sum expended in re-imbursement to the Melbourne Mint being therefore 2,251*l.* 12*s.* 1*d.*, as shown in the account.

	£.	s.	d.
	2,257	17	1
Less Ex-			
change] Dis.	6	5	-
	£. 2,251	12	1

## NOTE.

The payments made to the Standard Bank of South Africa at the rate of 10*s.* per cent. on silver coin transmitted to its inland branches throughout South Africa, authorised by the Treasury No. 11,959—94, amounted in 1897—98 to 210*l.* 2*s.*



CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

## EXTRA RECEIPTS.

The excess above the amount estimated is due to the increased profit resulting from the fall in the price of silver bullion purchased in the market for coinage during the year.

STATEMENT of the various Services performed by the MINT on account of other Departments, or of the Colonies, and treated as Advances outside the Vote, from 1st April 1897 to 31st March 1898.

ADVANCE.		SERVICE.	Date of Repayment.
Date.	Amount.		
1897 :	£. s. d.		1897 :
9 April - - -	2 11 2	Coins issued to British Museum - - - - -	14 May.
22 September - -	1 1 -	Purchase of a book direct from publishers. Amount refunded by Stationery Office.	22 September.
27 November - -	510 12 1	Bronze bars for Canada Coinage - - - - -	1898 : 9 February.
14 December - -	4 17 6	Cost of preparing punches for Pice, &c., for India Office -	1897 : 17 December.
1898 :			1898 :
26 February - -	200 - -	Payment to Mint Cash Account in error - - - - -	4 March.

The Surplus of 112l. 10s. 10d., shown on the Account of the Vote "The Mint, including Coinage," for the year ended 31st March 1897, has been surrendered.

Royal Mint, }  
27 October 1898. }

Horace Seymour, Deputy Master and Comptroller,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## CLASS II.—continued.

## VOTE 18.

## THE MINT, INCLUDING COINAGE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1.—EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B., D., E., F., H., I., and L.

Defalcations at Melbourne Mint. 2. A new Sub-Head "Defalcations at Melbourne Mint" has been opened under Treasury authority to make good certain misappropriations of public moneys, amounting to 2,251*l.* 12*s.* 1*d.*, by a Senior Clerk, who was convicted of fraud and sentenced to two years' hard labour.

In reply to an inquiry as to the circumstances under which these defalcations took place, I have been furnished with an extract from the Report of the Deputy Master of the Mint at Melbourne, dated the 18th of May 1897, addressed to the Master of the Mint on the subject, a copy of which is appended.

(A.)

The Treasury on being informed of these defalcations decided to send out to Melbourne two representatives, the Right Hon. Sir Ralph Thompson, K.C.B., formerly Permanent Under Secretary of State for War, and Mr. E. Rigg, Chief Clerk of the Mint, to inquire into the means adopted at Melbourne for the prevention of theft, and generally into the administration and organisation of the Branch Mints in Australia.

I have been furnished by the Treasury with a copy of their Report. Amongst various recommendations as to the measures to be adopted for the prevention of similar fraud in future, it is urged as essential that no stronghold containing coin or bullion should at any time be under less than two locks, the respective keys of which should be held by different officers, who must therefore be jointly present whenever access to the stronghold is necessary.

Net Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 63*l.* 17*s.* 10*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	78,352	-	-
Expenditure ( <i>Gross</i> ) - - - - -	78,288	2	2
Net Surplus - - - - -	£.	63	17 10

## EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts. 4. Exclusive of the sum of 78,300*l.* appropriated in aid of the Expenditure, the Receipts in the year amounted to 499,293*l.* 6*s.* 11*d.*, being 77,593*l.* 6*s.* 11*d.* in excess of the Estimate. The Accounting Officer explains that this difference is due to the increased profit resulting from the fall in the price of silver bullion purchased in the market for coinage during the year.

## COINAGE ACCOUNT.

Coinage Account. 5. For several years past I have annually mentioned in my reports on the Vote for the Mint that the amounts charged against it as "Loss on Gold Coinage" represented only the melting loss, which arises during the process of re-coining the light gold coin, and that the deficiency in "weight" of the light coin received by the Mint would on completion of the re-coinage be made good out of the sum of 650,000*l.* charged on the Consolidated Fund and set aside for this special purpose by the Coinage Acts of 1891 and 1893.

54 & 55 Vict.,  
c. 72.

56 & 57 Vict.,  
c. 1.

Under the provisions of the Act of 1891 a sum of 400,000*l.* was issued in the year 1891-92 to the National Debt Commissioners, who invested the same in consols. The principal and accumulated dividends, which were also invested in consols, amounted on the 31st January 1898 to 493,938*l.* 7*s.* 7*d.* stock.

In February 1898 the Treasury intimated to the Deputy Master of the Mint that the Account between the Mint and the Coinage Fund might with propriety and advantage be adjusted, and instructed the National Debt Commissioners to sell such an amount of

CLASS II—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

consols standing to the credit of the Coinage Fund as would suffice to realise the sum of 539,143*l.* 7*s.* 4*d.*, the amount of the expenses incurred by the Mint between the 16th March 1892 and the 30th September 1897, and place the same to the credit of the Account of the Master of the Mint at the Bank of England. Consols to the amount of 477,646*l.* 7*s.* 10*d.* were accordingly sold.

In March 1898 the further sum of 250,000*l.* was issued from the Exchequer to the National Debt Commissioners under the provisions of the Act of 1893, and subsequently invested.

I append statements showing that the balance on the 31st of March 1898 in the hands of the National Debt Commissioners in connection with this fund was cash 250,000*l.*, and stock (consols) 16,291*l.* 19*s.* 9*d.*, and further that there was a small balance of 279*l.* 15*s.* 8*d.* in the hands of the Deputy Master of the Mint.

(B.) (C.)

*Richd. Mills,*  
Comptroller and Auditor General.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

EXTRACT from Report of the Deputy Master of the Mint at Melbourne,  
dated 18 May 1897.

THERE is only one stronghold in the Bullion Office, in which are stored the new silver coin (almost entirely in the original boxes, unopened), worn silver coin and the odd weight of gold coin, together with rolled silver fillets, silver bullion, and a few ounces of gold cornets ready for sale to the public. This stronghold is kept locked during working hours under one key, and it is locked up at the close of business by three keys. It has been found to be inconvenient in practice for the working key to be held by the Superintendent of the Bullion Office, whose duties take him frequently away from the Bullion Office into the other Departments of the Mint, and it has therefore been the practice for many years past to entrust the working key during the day to the Senior Clerk in charge of the Bullion Office, who has obtained from it the bullion and new silver coin required for issue to the public during the day. The clerk in charge was forbidden to issue bullion or new silver coin except in exchange for a Bank receipt showing that the value of it had been paid into the Mint Banking Account, the receipt of cash over the counter being absolutely prohibited. Buley, contrary to these orders, took six hundred pounds (600*l.*) in notes over the counter for which he issued new silver coin. No entry was made in the books of the issue and he appropriated the Bank notes. He also abstracted from the stronghold one hundred pounds (100*l.*) in new silver coin, the missing gold coin and the worn silver coin.

(B.)  
NATIONAL DEBT COMMISSIONERS—COINAGE ACCOUNT.

RECEIPTS.			EXPENDITURE.			
—	Cash.	Stock.	—	Cash.	—	Stock.
	£.	£.		£.		£.
Consolidated Fund :	s.	s.		s.		s.
1891, October 16	—	17 6	Purchase of Consols in 1891-92	—	Consols sold Feb- ruary 15 1898.	7 10
“ November 5	50,000	210,524		400,000		477,646
“ November 10	—	6		—		
“ December 4	50,000	209,909		—		
“ December 15	—	11 6		—		
1898, March 18	100,000		Balance on 31st March 1898	250,000		16,291
	—			—		19 9
	100,000			—		
	—			—		
	100,000			—		
	—			—		
	100,000			—		
	—			—		
	250,000			—		
	—			—		
	650,000			—		
	—			—		
	£.	£.		£.	£.	£.
		493,938		650,000		493,938
		7 7		—		7 7

(C.)  
MINT ACCOUNT—COINAGE.

National Debt Commissioners : Proceeds of 477,646 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i> Consols sold.	£.	s.	d.	Expenditure by Mint, 16th March 1892 to 30th Septem- ber 1897.	£.	s.	d.
	539,143	7	4		538,863	11	8
£.	539,143	7	4	Balance in hands of the Mint, 31st March 1898.	279	15	8
				£.	539,143	7	4

## CLASS II.—continued.

## VOTE 19.

## NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL DEBT OFFICE, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
NATIONAL DEBT OFFICE :				
A.—Salaries - - - - -	15,609 - -	15,360 6 2	248 13 10	—
B.—Incidental Expenses - - - - -	50 - -	30 10 2	19 9 10	—
PENSIONS COMMUTATION BOARD :				
C.—Salaries - - - - -	580 - -	501 4 -	78 16 -	—
D.—Incidental Expenses - - - - -	15 - -	- 1 4	14 18 8	—
GROSS TOTAL - - - £.	16,254 - -	15,892 1 8	361 18 4	—
			Surplus of Gross Estimate over Expenditure.	
			£. 361 18 4	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
E.—Appropriations in Aid - - - - -	2,115 - -	2,190 - 10	£. 75 - 10	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	14,139 - -	13,702 - 10	£. 436 19 2	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving arises from the retirement of a Second Division Clerk, and from a saving in Temporary Salaries.

B.—This saving arises from the expenses being less than the sum estimated.

C.—This saving arises from the fees paid to Medical Officers and Medical Referees being less than the sum estimated.

D.—This saving arises from the expenses being less than the sum estimated.

E.—This excess arises from the amount of fees paid on the withdrawal of applications for commutation of pension, and the fees paid on the commutation of a portion of a pension under 45 & 46 Vict. c. 44, and Treasury Regulations under 34 & 35 Vict. c. 36, s. 7, being more than the sum estimated. The gross excess was reduced by 77*l.*, the amount of commission received by the National Debt Office under the Savings Banks (Investment) Regulations being less than the sum estimated.

CLASS II.—*continued.*VOTE 19.—NATIONAL DEBT OFFICE—*continued.*

The Surplus of 922*l.* 2*s.* 10*d.*, shown on the Account of the Vote "National Debt Office," for the Year ended 31 March 1897, has been surrendered.

National Debt Office, }  
5 August 1898. }

G. Hervey,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 19.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.	1. THE Amount to be Surrendered is, as shown by the Account, 436 <i>l.</i> 19 <i>s.</i> 2 <i>d.</i>
	£.   s.   d.
	Grant ( <i>Gross</i> )   -   -   -   -   -   -   -   -   16,254   -   -
	Expenditure ( <i>Gross</i> )   -   -   -   -   -   -   -   -   15,892   1   8
	Surplus   -   -   -   £.   361   18   4

*Add,—*

Appropriations in Aid realised in excess of the Estimate                      75   -   10

Total Amount to be Surrendered   -   -   -   £.   436   19   2

## EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loans Fund. 2. A sum of 421*l.* has been paid into the Exchequer out of the Local Loans Fund in repayment of the expenses of the National Debt Office in connection with the administration of that Fund.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued*

## VOTE 20.

## PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the PUBLIC RECORD OFFICE, in the year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	19,109 — —	19,140 14 10	—	31 14 10
B.—Incidental Expenses	155 — —	157 19 —	—	2 19 —
C.—Calendars and Historical Documents	3,200 — —	3,166 11 3	33 8 9	—
	£. 22,464 — —	22,465 5 1	33 8 9	34 13 10
Deduct Surplus			33 8 9	
Net Deficit to be Voted			£. 1 5 1	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess was wholly caused by extra payments to the Subordinate Staff for overtime, not anticipated when the Estimates were framed.

B.—The Excess was wholly caused by a greater expenditure on the purchase of books of reference than was estimated.

C.—The saving was caused by the death of one of the Editors, and by the non-completion of other work, for which estimates were taken.

## EXTRA REMUNERATION.

The Secretary received 100*l.* as Secretary to the Historical Manuscripts Commission, and 75*l.* for calendaring the Harley MSS. of the Duke of Portland; paid out of the Vote for Temporary Commissions.

Seven Clerks received 64*l.* 15*s.* 3*d.*, 50*l.* 8*s.*, 48*l.* 13*s.*, 31*l.*, 30*l.*, and 30*l.* respectively, for calendaring the MSS. of the Marquis of Salisbury, or for indexing Reports of the Historical Manuscripts Commission; and one Transcriber received 31*l.* 8*s.* 9*d.* for copying and arranging documents for the same Commission, paid out of the same Vote.

One Transcriber received 53*l.* 12*s.* for copying and arranging manuscripts at the House of Lords, paid out of the Vote for the House of Lords.

One Assistant Keeper received 85*l.* for editing a Chronicle, and seven Clerks received 131*l.* 17*s.* 6*d.*, 130*l.* 12*s.* 6*d.*, 124*l.* 7*s.* 6*d.*, 120*l.*, 115*l.* 12*s.* 6*d.* 75*l.*, and 20*l.* 12*s.* 6*d.* for indexing Calendars. The Clerk in charge of Chancery Masters' documents received 50*l.* for indexing Calendars. All these payments were made out of Sub-Head C. of the Vote of this Office.

The Surplus of 9*l.* 1*s.* shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1897, has been surrendered.

12th December 1898.

H. C. Maxwell Lyte,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 20.

## PUBLIC RECORD OFFICE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Deficit.

1. THE Expenditure has exceeded the amount granted by 1*l.* 5*s.* 1*d.*, for which an excess Vote will be required.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	22,464	-	-
Expenditure	-	-	-	-	-	-	-	-	22,465	5	1
Net Deficit									£.	1	5 1

## EXTRA RECEIPTS, payable to EXCHEQUER.

Stamps.

2. From a statement furnished to me by the Inland Revenue Department, it appears that 81*l.* 1*s.* has been received by that Department during the year for Fee, &c., Stamps in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.



## CLASS II.—continued.

## VOTE 21.

## PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£.   s.   d.	£.   s.   d.	£.   s.   d.	£.   s.   d.
A.—Salaries                    -   -   -   -   -   -	7,261   -   -	6,490   6   4	770   13   8	—
B.—Incidental Expenses       -   -   -   -   -	45   -   -	44   9   4	-   10   8	—
C.—Engineering Expenses    -   -   -   -   -	75   -   -	—	75   -   -	—
SOLICITOR'S BRANCH :				
D.—Legal Salaries            -   -   -   -   -	2,900   -   -	2,849   9   -	50   11   -	—
E.—Other Legal Charges       -   -   -   -   -	100   -   -	66   5   11	33   14   1	—
GROSS TOTAL               -   -   -   £.	10,381   -   -	9,450   10   7	930   9   5	—
			Surplus of Gross Estimate over Expenditure.	
			£. 930   9   5	
Deduct,—			Surplus of Appropriations in Aid Realised.	
F.—Appropriations in Aid    -   -   -   -   -	Estimated. 3,290   -   -	Realised. 7,655   19   10	£. 4,365   19   10	
NET TOTAL               -   -   -   £.			Total Surplus to be Surrendered.	
			£. 5,296   9   3	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving has arisen from the abolition of the post of Assistant Secretary, and from a saving in Temporary Salaries.

B.—The amount required under this head was less than was estimated.

C.—No occasion has arisen for employing an Engineer at this Board's expense.

D.—The sum required for the service of Clerks was less than was estimated.

E.—The surplus has arisen from the small amount of litigation pending during the year.

F.—The estimated amount receivable for Appropriations in Aid is based upon the estimated amount to be received for Fees payable on Certificates for Loans advanced; the amount and number of advances vary year by year, and the variation necessarily affects the estimate.

CLASS II.—*continued.*VOTE 21.—PUBLIC WORKS LOAN COMMISSION—*continued.*

The Surplus of 597*l.* 6*s.* 9*d.*, shown on the Account of the Vote "Public Works Loan Commission," for the year ended 31st March 1897, has been surrendered.

22nd October 1898.

*R. Philpot*, Secretary,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacks.*

*Richd. Mills*,  
Comptroller and Auditor General.

## VOTE 21.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head C. 1. FOR many years past a sum of 75*l.* has been annually taken under this Vote for  
Engineering "Engineering Expenses" (Sub-Head C), but no expenditure has been incurred. This  
Expenses. circumstance would suggest the question whether it is necessary that such provision should continue to be made.

Appropriations in Aid. 2. The large excess of realised over estimated Appropriations in Aid was due to an increased receipt of Fees for advances, resulting from the operation of the Public Works Loans Act 1897 (60 & 61 Vict. c. 51), under the authority of which the rates of interest on loans granted on the security of local rates were reduced. From the Twenty-third Annual Report of the Public Works Loan Board 1897-98 (P.P. 228, 1898), it appears that during the financial year 1897-98, 583 advances were made, amounting together to 1,305,374*l.*, as compared with 431 advances, amounting to 641,231*l.*, in 1896-97.

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 5,296*l.* 9*s.* 3*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	10,381	-	-
Expenditure ( <i>Gross</i> ) - - - - -	9,450	10	7
Net Surplus - - -	£. 930	9	5

*Add,—*

Appropriations in Aid realised in excess of the Estimate 4,365 19 10

Total Amount to be Surrendered - - - £. 5,296 9 3

## EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loans Fund. 4. A sum of 5,950*l.* 10*s.* 9*d.* has been paid into the Exchequer out of the Local Loans Fund in repayment of the expenses of the Public Works Loan Commission in connection with the administration of that Fund.

*Richd. Mills*,  
Comptroller and Auditor General.

## CLASS II.—continued.

## VOTE 22.

## REGISTRAR GENERAL'S OFFICE, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	24,307 - -	23,813 5 10	493 14 2	—
B.—Travelling, &c. - - - -	950 - -	940 4 -	9 16 -	—
C.—Fees and Expenses of Superintendent Registrars, &c. - - - -	21 790 - -	21,494 10 9	295 9 3	—
D.—Incidental Expenses - - - -	320 - -	207 3 1	112 16 11	—
GROSS TOTAL - - - £.	47,367 - -	46,455 3 8	911 16 4	—
			Surplus of Gross Estimate over Expenditure.	
			£. 911 16 4	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
F.—Appropriation in Aid - - - -	7,200 - -	7,789 17 -	£. 589 17 -	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	40,167 - -	38,665 6 8	£. 1,501 13 4	

## EXPLANATION of the causes of variation between Expenditure and Grant.

A.—The saving of 494*l.* under the Sub-Head of Salaries and Wages was mainly due to the superannuation of the Chief Clerk, to the death of one Second Division Clerk, and the transfer of another Clerk of the same class, to the resignation and death respectively of two Index Compilers, the vacancies caused by which were not immediately filled up, and to the number of entries of Births, Deaths, and Marriages being somewhat below the estimated number. A proportion of the saving was also due to some of the piecework having been performed by Assistant Clerks (Abstractor Class) at reduced rates.

C.—The saving of 295*l.* under this Sub-Head was due to the number of Births, Deaths, and Marriages being somewhat below the estimated number.

D.—The saving of 113*l.* under this Sub-Head was mainly due to parcels having been despatched by goods trains instead of by passenger trains as formerly.

## Appropriations in Aid :—

F.—The receipts under this Sub-Head in previous years have been too uncertain and irregular to admit of a closer estimate.

CLASS II.—*continued.*REGISTRAR GENERAL'S OFFICE, ENGLAND—*continued.*

The Surplus of 1,838*l.* 5*s.* 6*d.* shown on the Account of the Vote "Registrar General's Office, England," for the year ended 31st March 1897, has been surrendered.

General Register Office, }  
16 December 1898. }

*Brydges P. Henniker,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 22.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Late rendering of Account. 1. THIS Account which should, in accordance with the provisions of the Exchequer and Audit Departments Act, 1866, have been rendered not later than the 30th of November, was not received in my Department until the 17th of December.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 1,501*l.* 13*s.* 4*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	47,367	-	-
Expenditure ( <i>Gross</i> ) - - - - -	46,455	3	8
Surplus - - - - -	£. 911	16	4

*Add,—*

Appropriations in Aid realised in excess of the Estimate - - - - -	589	17	-
Total Amount to be Surrendered	£. 1,501	13	4

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 23.

## STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of providing STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; to pay the Salaries and Expenses of the STATIONERY OFFICE, and for sundry Miscellaneous Services, including REPORTS of PARLIAMENTARY DEBATES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	27,980 - -	27,842 13 3	137 6 9	—
B.—Horses and Carts, and Carriage - -	3,900 - -	3,796 14 3	103 5 9	—
C.—Police - - - - -	480 - -	480 - 4	—	- - 4
D.—Incidental Expenses - - - - -	750 - -	751 3 9	—	1 3 9
E.—Printing for Public Departments - -	210,000 - -	220,586 13 5	—	10,586 13 5
F.—Paper for Public Departments - -	190,000 - -	168,488 18 11	21,511 1 1	—
G.—Parchments and Vellum for Public Departments - - - - -	10,000 - -	7,195 10 10	2,804 9 2	—
H.—Binding, &c., for Public Departments -	59,500 - -	58,642 7 6	857 12 6	—
I.—Small Stores for Public Departments -	64,000 - -	66,635 2 10	—	2,635 2 10
J.—Printing, Paper, Binding, &c., for two Houses of Parliament - - -	82,000 - -	83,785 4 6	—	1,785 4 6
K.—Printing, Paper, Binding, &c., for Stationery Office Publications - -	27,000 - -	27,585 5 -	—	585 5 -
L.—Printing, Paper, Binding, &c., for Gazettes - - - - -	2,100 - -	2,045 17 8	54 2 4	—
M.—Parliamentary Debates and Records -	3,475 - -	3,575 7 -	—	100 7 -
N.—Printing, Paper, &c., for Customs Bills of Entry - - - - -	4,600 - -	4,382 6 6	217 13 6	—
O.—Editing Volume of Brehon Law - -	100 - -	—	100 - -	—
P.—Parliamentary Papers for Free Libraries	100 - -	89 - -	11 - -	—
GROSS TOTAL - - - £.	685,985 - -	675,882 5 9	25,796 11 1	15,693 16 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 10,102 14 3	
			Surplus of Appropriations in Aid Realised.	
			£. 88 7 1	
			Total Surplus to be Surrendered..	
			£. 10,191 1 4	
Deduct,—	Estimated.	Realised.		
Q.—Appropriations in Aid - - -	95,155 - -	95,243 7 1		
NET TOTAL - - - £.	590,830 - -	580,638 18 8		



CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries. Saving, 137*l.* 6*s.* 9*d.*

Savings to the extent of 602*l.* resulted from the retirement or death of the Superintendent of Printing and two Warehousemen, and the promotion of Juniors at the initial salaries attached to the several posts; from the employment of fewer women and girls in connection with the waste paper works; and other minor causes. This saving was reduced to the figures shown by increased expenditure consequent mainly on the re-organisation of the office and sundry special services sanctioned by the Treasury.

B.—Horses and Carts. Saving, 103*l.* 5*s.* 9*d.*

The expenditure under this Sub-Head, which includes charges for carriage, &c., beyond the control of the Department, has of late years steadily increased, but not during the year 1897–98 to the extent which seemed probable when the Estimate was framed.

C.—Police. Excess, 4*d.* Casual variation.D.—Incidents. Excess, 1*l.* 3*s.* 9*d.* Casual variation.

	£.	s.	d.
E.—Printing for Public Departments - - - - -	Excess	10,586	13 5
J.—Printing, &c. for Parliament - - - - -	„	1,785	4 6
K.—Printing, &c. for Stationery Office Publications - - - - -	„	585	5 -
	£.	12,957	2 11

Although the Vote has been exceeded, the expenditure under these Sub-Heads (excluding a sum of 850*l.* paid by direction of the Treasury for the stock and copyright of Hertslet's Treaties, originally a private publication) has been rather less than that of the previous year. Owing to the fact that at the time that the Estimates were prepared the new printing contracts were still unsettled, any exact forecast of expenditure was impossible, and the original Vote of 1896–97 was accordingly repeated with additions to meet anticipated growth of demands.

F.—Paper for Public Departments. Saving, 21,511*l.* 1*s.* 1*d.*

The saving is consequent on a marked fall of prices, coincidental with the introduction of a new system limiting purchases to papers supplied directly by manufacturers.

G.—Parchments for Public Departments. Saving, 2,804*l.* 9*s.* 2*d.*

The actual expenditure has been less than in several previous years, but the saving is not to the full amount apparent in the account, the stock having been reduced during the year.

H.—Binding for Public Departments. Saving, 857*l.* 12*s.* 6*d.*

It is impossible more closely to estimate the expenditure under this Sub-Head interlacing as it does with the Votes for Printing.

I.—Small Stores for Public Departments. Excess, 2,635*l.* 2*s.* 10*d.*

The excess is consequent on the growth of demands from Public Departments, more especially for miscellaneous books and type-writing, and other labour-saving appliances.

L.—Printing, &c. for Gazettes. Saving, 54*l.* 2*s.* 4*d.*

The saving was consequent on the unavoidable postponement of the settlement of a printer's bill until after the 31st March 1898.

M.—Parliamentary Debates and Records. Excess, 100*l.* 7*s.*

The excess was mainly due to the fact that payment for certain charges for the debates of the previous year were unavoidably deferred until after the 31st March 1897.

N.—Printing, &c. for Customs Bills of Entry. Saving, 217*l.* 13*s.* 6*d.*

Payments being proportionate to the varying sizes of the London and Liverpool Bills, an exact estimate is impossible.

O.—Editing Volume of Brehon Law. Saving, 100*l.*

No payments were demanded during the year.

P.—Parliamentary Papers for Free Libraries. Saving, 11*l.*

The charges to this Sub-Head are dependent upon the demands received from Public Libraries. These did not during the year reach the full value for which provision was made.

Q.—Appropriations in Aid. Surplus, 88*l.* 7*s.* 1*d.*

More exact forecasts are impossible.

## EXTRA REMUNERATION (Sub-Head A.).

Payments in excess of 25*l.* were made to two Posting Clerks for overtime. The amounts paid were 33*l.* 3*s.* and 28*l.* 13*s.* 1*d.*

A gratuity of 50*l.* was, with the approval of the Treasury, awarded to the Superintendent of Printing for special services rendered during the absence, through illness, of his predecessor in the office.

Mr. Pulling who, as Editor of Statutory Rules, &c., received 420*l.* out of Sub-Head A., was also paid by the Treasury the sum of 305*l.* out of Vote 3, Class II., for the Consolidation of Orders in Council relating to County Court Districts, and for Editing "The Chronological Table and Index to the Statutes."

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

The Surplus of 1,500*l.* 1*s.* 4*d.*, shown on the Account of the Vote "Stationery and Printing," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Stationery Office, }  
24 November 1898. }

T. Digby Pigott,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C., D., Excess E., I., J., K. and M.

2. Adverting to paragraph 2 of my Report on this Vote for the year 1896-97, I have Advances to referred to, has not, in the present year, been maintained. The advances or payments Contractors. on account made to Contractors up to 31st March 1898, in respect of which no final settlement had been arrived at on the 30th September last, amounted to about 31,000*l.* as against about 14,000*l.* for the corresponding period in the previous year.

In reply to inquiries on the subject, I have been informed that the increase is mainly attributable to delays arising out of different interpretations placed by the Stationery Office and its Contractors upon certain conditions and clauses in the new Contracts, which have lately come into force. I understand, however, that the questions thus arising have all reached settlement, and that the bills will in future be dealt with as rapidly as circumstances admit.

3. The balances remaining unpaid on 31st March 1898, in respect of advances on Outstanding behalf of various Repaying Departments, which include the sum of 1,332*l.* 7*s.* 8*d.* due Balances. from the Government of Canada on account of its share of the expenses of printing the papers, &c. of the Behring Sea Arbitration, are shown in a Statement furnished by the Accounting Officer to have amounted to 5,660*l.* 4*s.* 1*d.*; while the balances remaining unpaid on the same date (whether claimed or not yet claimed from Repaying Departments) on account of the value of Stock issued by the Stationery Office amounted to 16,854*l.* 12*s.* 7*d.*

With regard to the amount due by Canada, I have been informed in a letter from the Stationery Office, dated 12th January 1899, that a further communication had been addressed to the Foreign Office, inquiring whether there was any early prospect of a decision being arrived at on the subject. To this communication no reply had been received by the Stationery Office.

4. The amount of the balances due to the Stationery Office on the 31st March 1898, Agents' on the Accounts of the various Agents for the Sale of its Publications, &c., was, as Balances. certified by the Agents, 14,792*l.* 15*s.* 3*d.*, as against 16,669*l.* 16*s.* 8*d.* on 31st March 1897.

5. Sub-Head Q., Appropriations in Aid.—A local test examination of these receipts has Appropriations in Aid. been made and the result may be regarded as satisfactory.

6. The Amount to be Surrendered is, as shown by the Account, 10,191*l.* 1*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (Gross) - - - - -	685,985	-	-
Expenditure (Gross) - - - - -	675,882	5	9
Net Surplus - - -	£. 10,102	14	3
Add,			
Appropriations in Aid realised in excess of the Estimate -	88	7	1
Total Amount to be Surrendered - -	£. 10,191	1	4

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

## EXTRA RECEIPTS, payable to EXCHEQUER.

Stamps. 7. In addition to the Appropriations in Aid shown on the Account, it appears from a Statement furnished to me by the Inland Revenue Department that the following sums have been received in that Department during the year in connection with the Sale of Fee, &c. Stamps in respect of the "London and Edinburgh Gazettes," viz. :—

	£.	s.	d.
"London Gazette" - - - - -	23,702	11	6
"Edinburgh Gazette" - - - - -	3,034	7	-

## STORE ACCOUNTS.

Local examination of Store Accounts. Value of Stock. 8. The Store Accounts have been subjected to a local test examination, with generally satisfactory results.

9. The value of the Stock in the possession of the Stationery Office, as certified by officers of that Department and by professional stock-takers, was stated to be as follows :—

	On 1st April 1897.			On 31st March 1898.		
	£.	s.	d.	£.	s.	d.
Paper and Envelopes, England -	48,298	9	9	42,193	5	10
Ireland -	7,724	19	11	6,186	3	-
				56,023	9	8
Parchment and Vellum, England	4,610	18	5	2,937	4	2
Ireland	547	11	10	397	7	2
				5,158	10	3
Small Stores, England - -	7,964	6	3	8,851	-	9
Ireland - -	1,995	6	-	1,729	5	11
				9,959	12	3
Gazettes, London - - -	37	10	-	37	-	-
Dublin - - -	322	13	6	359	18	6
				360	3	6
Parliamentary Records - -	-	-	-	1,431	-	6
Stationery Office Publications -	-	-	-	112,172	6	5
Waste, estimated at - - -	-	-	-	148	-	-
	£. 185,253	2	7	£. 176,811	10	10

This Statement does not include the value of Parliamentary Publications, nor that of the Stock in the hands of agents and others, for sale.

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS II.—*continued.*

## VOTE 24.

## OFFICE OF WOODS, FORESTS, AND LAND REVENUES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses in the OFFICE of HER MAJESTY'S WOODS, FORESTS, and LAND REVENUES, and in the OFFICE of the LAND REVENUE RECORDS and INROLMENTS, in the Year ended 31st March 1898; showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF WOODS, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	14,212 - -	13,802 10 -	409 10 -	—
B.—Incidental Expenses - - - -	85 - -	166 6 2	—	81 6 2
LEGAL BRANCH.				
C.—Salaries - - - - -	3,010 - -	2,011 5 -	—	1 5 -
D.—Fees to Counsel - - - - -	1,000 - -	508 16 10	491 3 2	—
E.—Law Stationers' Bills and other Incidental Expenses - - - - -	1,170 - -	626 1 2	543 18 10	—
F.—Law Costs recovered from the Crown -	50 - -	—	50 - -	—
OFFICE OF LAND REVENUE RECORDS AND INROLMENTS.				
G.—Salaries - - - - -	1,361 - -	1,328 9 4	32 10 8	—
H.—Incidental Expenses - - - -	16 - -	12 17 11	3 2 1	—
£.	20,904 - -	19,456 6 5	1,530 4 9	82 11 2
Deduct Deficit - - - - -			82 11 2	
Net Surplus to be Surrendered - - - £.			1,447 13 7	
Estimated Cash Extra Receipts - - - - -				£10.
Actual Receipts - - - - -				Nil.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The retirement of the Crown Architect and Surveyor, and of the Receiver General, and consequent appointments and re-arrangement of the Staff of the Office.

B.—The excess of Expenditure under this Sub-Head is owing to the cost of moving an Assistant Clerk to Dublin, on his appointment to the post of Senior Clerk at the Quit Rent Office, Ireland.

D to F.—The impossibility of forming any sound estimate as to the amount of litigation and legal investigations, which may necessarily arise, and have to be made in any particular year.

G.—A less Expenditure than anticipated on the pay of persons temporarily employed. NOTE.—The Land Revenue Record Keeper is now paid for his services as Keeper and Record Agent by salary. The fees formerly received from public Departments for Record Agency, Searches, &c., are no longer chargeable. If chargeable they would have been, to 31st March 1898, as follows:—

The Treasury (Law Courts Branch) - - - -	£. s. d.
The Board of Trade - - - - -	7 19 -
The Office of Works - - - - -	114 - -
The Office of Woods, &c. - - - - -	15 7 -
	328 11 4

H.—A less expenditure than anticipated.

CLASS II.—*continued.*VOTE 24.—OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.—*continued.*

## EXTRA REMUNERATION.

	£.	s.	d.
One Assistant Clerk received 20 <i>l.</i> and one Junior Clerk 10 <i>l.</i> for extra services in connection with the Crown property in Wales and Ireland—Class II., Vote 24 - - - - -	30	-	-
Five Abstractors and two Boy Clerks were paid for overtime work - -	85	12	4
Two Writers in the Office of Woods, &c. received from the Civil Service Commissioners, extra remuneration by way of bonus—Class II., Vote 12 -	35	5	-

The Surplus of 1,267*l.* 14*s.* 8*d.*, shown on the Account of the Vote "Office of Woods, Forests, and Land Revenues, &c." for the year ended 31st March 1897, has been surrendered.

Office of Woods, &c., )  
29th August 1898. }

*E. Stafford Howard,*  
*J. F. F. Horner,*  
Commissioners of Her Majesty's Woods, Forests,  
and Land Revenues, and Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 24.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B and C.
- Net Surplus 2. The Net Surplus to be Surrendered is, as shown by the Account, 1,447*l.* 13*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	20,904	-	-
Expenditure - - - - -	19,456	6	5
Net Surplus - - -	£. 1,447	13	7

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 25.

## OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE of the COMMISSIONERS OF HER MAJESTY'S WORKS AND PUBLIC BUILDINGS, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	52,450 - -	52,025 2 -	424 18 -	—
B.—Travelling Expenses - - - -	2,400 - -	2,113 9 4	286 10 8	—
C.—Incidental Expenses - - - -	350 - -	288 9 8	61 10 4	—
	£. 55,200 - -	54,427 1 -		—
Surplus to be Surrendered - - - £.			772 19 -	

	£. s. d.
Estimated Amount of Extra Receipts, payable to Exchequer - - - -	60 - -
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer - -	39 - 10

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Changes in the Staff owing to death and retirement resulted in a saving.  
 B.—The charge in connection with Diplomatic and Consular Buildings abroad was less than had been anticipated.  
 C.—Casual variation.

CLASS II.—*continued.*VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—*continued.*

## EXTRA REMUNERATION.

An Assistant Surveyor received from the Trustees of the British Museum for supervising and managing the Property adjoining the Museum, remuneration at the rate of, per annum 100*l.*

In addition to the sum of 538*l.* 2*s.* 11*d.* paid to the Receiver from this Vote, he received Commission and Surveyor's Fees from certain other Accounts, as follows:—

	£.	s.	d.
Battersea Park - - - - -	185	9	2
Menai Bridge - - - - -	-	1	3
Brompton Cemetery - - - - -	-	-	6
	£. 185	10	11

In some cases the amount of the Fee is recovered from the Purchaser or Lessee of the Property.

The Receiver also received from "Venison Fees, Windsor Great Park," the sum of 3*l.* 5*s.* 6*d.*

## EXTRA RECEIPTS.—Casual variation.

The Surplus of 334*l.* 10*s.* 9*d.* shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1897, has been surrendered.

Her Majesty's Office of Works, &c., }  
30 November 1898.

Reginald B. Brett,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 25.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Surplus to be Surrendered is, as shown by the Account, 772*l.* 19*s.*

Surplus.

	£.	s.	d.
Grant - - - - -	55,200	-	-
Expenditure - - - - -	54,427	1	-
Surplus - - -	£. 772	19	-

NON-VOTED SERVICES.

2 A copy of the Account of Miscellaneous Non-voted Services administered by the Office of Works, and audited in my Department, is appended.

Account of  
Non-voted  
Services.

3. The receipts and payments shown in that Account under the head of "Edinburgh, Advocates' Library," relate to a sum limited to 5,000*l.*, which was authorised to be placed at the Board's disposal under the provisions of Section 15 of the Court of Session Consignations (Scotland) Act, 1895 (58 & 59 Vict. c. 19), for the purpose of the improvements in the Library of the Faculty of Advocates, and other alterations at the Parliament House.

Advocates'  
Library,  
Edinburgh.

4. The sum of 22,242*l.* 3*s.* 9*d.* shown under the head of "Millbank Prison Site, Sale of Land, &c." is in respect of the sale of part of the site of Millbank Penitentiary to the London County Council under the powers conferred by the Housing of the Working Classes Act, 1885 (48 & 49 Vict. c. 72, s. 3), and other Statutes (51 & 52 Vict. c. 41, s. 40, and 55 Vict. c. 1). The amount received has not been treated as an Appropriation in Aid of Vote 9, Class 1, "Public Buildings, Great Britain," but has, under Treasury instructions, been paid direct to the Exchequer.

Millbank  
Prison.

Richd. Mills,  
Comptroller and Auditor General.

## CLASS II.—continued.

## VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—continued.

## ACCOUNT CURRENT.—Commissioners of Her Majesty's Works, &amp;c.—Non-voted Services, 1897-98.

Dr.				£. s. d.	£. s. d.	Cr.
	Balance on 1st April 1897	.	.	.	—	17,081 13 9
	To Receipts in the year 1897-98 :					
	Bankruptcy Buildings, Watchmen	.	.	.	190 11 6	
	Bankruptcy Offices, Cleaning, &c.	.	.	.	43 8 —	
	Bankruptcy Offices, Erection	.	.	.	1,506 5 3	
	Battersea Park	.	.	.	9,165 2 8	
	Board of Trade, Works for	.	.	.	100 6 9	
	Brompton Cemetery	.	.	.	6,254 6 —	
	Downing-street (No. 11), Sir M. Hicks-Beach	.	.	.	31 — —	
	Edinburgh, Advocates' Library	.	.	.	4,282 — 4	
	Fees for Bills of Quantities	.	.	.	69 6 —	
	Fees for Schedules of Prices	.	.	.	1 — —	
	Foreign and India Offices Quadrangle	.	.	.	164 2 7	
	G.P.O. East, S.W. Yard, Setting back Railing	.	.	.	260 — —	
	Grace and Favour Residences, Insurance	.	.	.	233 11 6	
	Ditto Rates	.	.	.	1,221 9 6	
	Home Office, Wages of Bird Keeper	.	.	.	13 — —	
	Inrolment Fees	.	.	.	21 9 8	
	By Payments in the Year 1897-98 :					
	Bankruptcy Buildings, Watchmen	.	.	.	190 11 6	
	Bankruptcy Offices, Cleaning, &c.	.	.	.	89 12 —	
	Bankruptcy Offices, Erection	.	.	.	2,238 6 8	
	Battersea Park	.	.	.	9,898 9 6	
	Board of Trade, Works for	.	.	.	199 7 3	
	Brompton Cemetery	.	.	.	6,435 — 9	
	Downing-street (No. 11), Sir M. Hicks-Beach	.	.	.	31 — —	
	Edinburgh, Advocates' Library	.	.	.	4,282 — 4	
	Fees for Bills of Quantities	.	.	.	79 16 —	
	Fees for Schedules of Prices	.	.	.	—	
	Foreign and India Offices Quadrangle	.	.	.	254 18 8	
	G.P.O. East, S.W. Yard, Setting back Railing	.	.	.	266 3 4	
	Grace and Favour Residences, Insurance	.	.	.	200 15 2	
	Ditto Rates	.	.	.	1,308 14 6	
	Home Office, Wages of Bird Keeper	.	.	.	13 — —	
	Inrolment Fees	.	.	.	20 6 8	

	£.	s.	d.	£.	s.	d.
Keyholders' Deposit Fund . . . . .	37	5	-	. . . . .	40	18 10
Laboratory at Kew . . . . .	-	-	-	. . . . .	4	9 7
Labouring Classes Dwellings . . . . .	4	15	2	. . . . .	9	8 11
Menai Bridge . . . . .	1,751	15	6	. . . . .	3,178	-
Millbank Prison Site, Road-making . . . . .	-	-	-	. . . . .	33	15 -
Ditto ditto Sale of Land, &c. . . . .	22,242	3	9	. . . . .	22,242	3 9
Public Offices Site, Westminster . . . . .	325,376	19	9	. . . . .	310,650	14 4
Ditto ditto Whitehall . . . . .	25,000	-	-	. . . . .	-	-
Royal Family, Works for Members of . . . . .	112	8	3	. . . . .	112	8 3
Royal Portland Dispensary Fund . . . . .	28	6	8	. . . . .	28	6 8
Sailors' Home, Constantinople . . . . .	2	12	11	. . . . .	2	12 11
Seamen's Hospitals . . . . .	1,440	8	11	. . . . .	1,726	17 -
Venison Fees, Windsor Great Park . . . . .	93	12	-	. . . . .	94	4 6
War Department, Works for . . . . .	33	15	-	. . . . .	33	15 -
Westminster Hall, Drills of Volunteer Corps . . . . .	13	17	7	. . . . .	45	5 2
Woods, Her Majesty's Office of, Works for . . . . .	8	18	7	. . . . .	-	-
	399,703	18	10			
Balance on 31st March 1898	416,785	12	7			
£.						£.

Her Majesty's Office of Works, &c.,  
29 November 1898.

*Reginald B. Brett,*  
Accounting Officer.

CLASS II.—*continued.*

## VOTE 26.

## SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Charge of Her Majesty's FOREIGN and other SECRET SERVICES, in the Year ended 31st March 1898, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - -	30,000 - -	25,825 16 8	4,174 3 4	—
Surplus to be Surrendered - - - £.			4,174 3 4	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Expenditure out of this Grant is necessarily of an uncertain character.

The Surplus of 4,986*l.* 17*s.* 1*d.* shown on the Account of the Vote "Secret Service," for the year ended 31st March 1897, has been surrendered.

Treasury,  
12 November 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that the Amount shown to have been expended in this Account is supported by Certificates from responsible Ministers of the Crown.

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS II.—*continued.*

VOTE 26.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE charges for the year 1897-98 are supported by Certificates from the responsible Ministers of the Crown in the form prescribed by the Treasury Minute of 12th April 1888. Certificates furnished.

2. The Account shows a Surplus to be Surrendered of 4,174*l.* 3*s.* 4*d.* Surplus.

	£.	s.	d.
Grant - - - - -	30,000	-	-
Expenditure - - - - -	25,825	16	8
Surplus - - -	£. 4,174	3	4

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 27.

## OFFICE OF THE SECRETARY FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of Her Majesty's SECRETARY FOR SCOTLAND, and Subordinate Offices, in the Year ended 31st March 1898 showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	11,110 - -	11,217 11 5	—	107 11 5
B.—Travelling - - - - -	580 - -	491 5 10	88 14 2	—
C.—Special Inquiries - - - - -	150 - -	58 17 2	91 2 10	—
D.—Incidental Expenses - - - - -	271 - -	174 1 2	96 18 10	—
£.	12,111 - -	11,941 15 7	276 15 10	107 11 5
Deduct Deficit - - - - - £.			107 11 5	
Net Surplus to be Surrendered - - - £.			169 4 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	60 - -
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer	119 8 6

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries, &c.—Excess owing to salary of Temporary Staff Clerk being raised from 200*l.* to 250*l.* a year (sanctioned by Treasury Letter 19,216—97, dated 3rd January 1898), to addition of a Junior Clerk from 18th October 1897 (sanctioned by Treasury Letter 3128—97, dated 25th February 1897), and to excess on the provision of 100*l.* for work under the Agricultural Rates, &c. (Scotland) Act 1896 (for which a total of 150*l.* “as required” was sanctioned by Treasury Letter 17,669—96, dated 18th December 1896). Sanction to meet the excess on the Sub-Head out of savings on other Sub-Heads is given in Treasury Letter 12486—98, dated 6th August 1898.

B.—Travelling.—Estimated as closely as possible.

C.—Special Inquiries.—Estimated as closely as possible. The expenditure under this Sub-Head is of a very variable character.

D.—Incidental Expenses.—Estimated as closely as possible. The expenditure under the Rivers Pollution Prevention Act, 1876, which is very variable, was considerably less than was anticipated.

## EXTRA RECEIPTS.

Include 58*l.* -s. 5*d.* principal, and 4*l.* 13s. 4*d.* interest, repaid by settlers under the Crofters Colonisation Scheme.

Estimated amount of Stamps under the Alkali, &c. Works Regulation Acts, 1881 and 1892, 400*l.*

Amount received in respect of such Stamps during the year, 284*l.* The difference is owing to certain fees not coming to account till after the close of the year.

CLASS II.—*continued.*VOTE 27.—OFFICE OF THE SECRETARY FOR SCOTLAND—*continued.*

EXTRA RECEIPTS.				£.	s.	d.
Fees on Supplementary Charter of Faculty of Procurators in Glasgow	-	-	-	7	13	6
Fee on Anatomy Licence	-	-	-	2	2	6
Receipts on account of the Colonisation Board, viz. :—						
(1) Interest accruing on Colonisation Board's Bank Account to 31st March 1897	-	-	-	46	18	9
(2) Five sixths of sums repaid by Crofters to 31st March 1897	-	-	-	62	13	9
				£.	119	8 6

The Surplus of 178*l.* 13*s.* 4*d.*, shown on the Account of the Vote "Office of the Secretary for Scotland," for the year ended 31st March 1897, has been surrendered.

Scottish Office,  
30 November 1898.

Colin Scott Moncrieff,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 27.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A.	Excess.
2. The Net Surplus to be Surrendered is, as shown by the Account, 169 <i>l.</i> 4 <i>s.</i> 5 <i>d.</i>	Net Surplus
	£. s. d.
Grant - - - - -	12,111 - -
Expenditure - - - - -	11,941 15 7
Net Surplus - - -	£. 169 4 5

## CROFTERS COLONISATION.

My remarks on the expenditure of the Colonisation Board will be found under the Vote for Temporary Commissions, Class VII., Vote 1.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 28.

## FISHERY BOARD FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the FISHERY BOARD for SCOTLAND, and for Grants in Aid of Piers or Quays, and Scientific Investigation, in the Year ended 31st March 1898, showing a Surplus upon eight Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - -	10,534 - -	10,531 18 9	2 1 3		—	
B.—Travelling - - - - -	1,785 - -	1,057 6 5½	727 13 6½		—	
C.—Postage - - - - -	175 - -	152 14 3½	22 5 8½		—	
D.—Grants in Aid of Piers or Quays (5 Geo. IV. c. 64) - - - - -	3,000 - -	3,000 - -	- - -		—	
E.—Surplus of Herring Brand Fees, 1896 -	2,535 - -	2,535 - -	- - -		—	
F.—Scientific Investigation - - - -	2,770 - -	2,769 13 7½	- 6 4½		—	
G.—Marine Superintendence - - - -	5,339 - -	4,267 1 9	1,071 18 3		—	
H.—Incidental Expenses - - - -	485 - -	275 9 9½	209 10 2½		—	
J.—Contingent Expenses under the Sea Fisheries Regulation (Scotland) Act, 1895	200 - -	20 12 8	179 7 4		—	
K.—Purchase of Vessels - - - - -	8,500 - -	5,866 2 -	2,633 18 -		—	
£.	35,323 - -	30,475 19 4				
Surplus to be Surrendered - - - £.			4,847 - 8			

\* Estimated Amount of Extra Receipts payable to Exchequer - - - £. s. d. 7,940 - -  
Amount of Extra Receipts realised in the year 1897-98, and paid over to Exchequer - - - - - 3,606 13 11.

Note.—It was estimated that 408*l.* would be received from the Local Loans Fund for expenses connected with administration of Loans to Fishermen, under the Crofters Holdings Act, 1886. The sum actually paid over to the Exchequer was 351*l.* 4*s.* 7*d.*

CLASS II.—*continued.*VOTE 28.—FISHERY BOARD FOR SCOTLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries and Allowances.—Surplus. From saving on the provision for clerks to fishery officers, less excess of 2*l.* 3*s.* 6*d.* on the allowances to commanders of gunboats (sanctioned by Treasury Letter of 19th July 1898, 11,538—98).

B.—Travelling.—Surplus. Owing to the failure of the herring fishing in the summer of 1897, which entailed much less travelling on the part of the fishery officers.

C.—Postage.—Surplus. Owing to the reductions in the postal rates from 1st July 1897.

F.—Scientific Investigation.—Surplus. From restriction of expenditure to keep within the Vote.

G.—Marine Superintendence.—Surplus. From savings owing to the fact that the vessels for whose purchase and maintenance provision was made were not completed during the financial year, and, consequently, no outlays had to be made for their maintenance; less extra outlay on repairs for ss. "Vigilant" of 1,420*l.* (sanctioned by Treasury Letter of 17th January 1898, 797—98).

H.—Incidental Expenses.—Surplus. Owing to the stock of branding irons not requiring to be renewed, and to savings on the provision for newspapers and advertising.

J.—Contingent Expenses under the Sea Fisheries Regulation (Scotland) Act, 1895.—Surplus. From the provisions of the Act not having come into operation to any great extent.

K.—Purchase of Vessels.—Surplus. Owing to the difficulty of finding a contractor to undertake the building of the larger vessel at the price sanctioned by the Treasury, and to protracted and finally unsuccessful negotiations with the Admiralty as to the purchase of a picket boat, the building of the vessels was not commenced until the beginning of 1898, and only about half the cost of the larger vessel (according to the revised estimate for it sanctioned by Treasury Letter of 8th November 1897, 15,431—97), and about four-fifths of the cost of the smaller could be expended by 31st March 1898.

## EXTRA RECEIPTS.

Deficit.—From the failure of the herring fishing in the summer of 1897, and the consequently diminished yield from brand fees.

The Surplus of 895*l.* 5*s.* on the Account "Fishery Board for Scotland," for the year ended 31st March, 1897, has been surrendered.

Fishery Board for Scotland, }  
October 1898.

Angus Sutherland,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

FISHERY BOARD FOR SCOTLAND.

CLASS II.—*continued.*

## VOTE 29.

## LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BOARD OF LUNACY IN SCOTLAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,762 - -	4,744 15 11	17 4 1	—
B.—Travelling Expenses - - - - -	1,050 - -	1,059 14 3	—	9 14 3
C.—Incidental Expenses - - - - -	60 - -	45 12 3	14 7 9	—
GROSS TOTAL - - - £.	5,872 - -	5,850 2 5	31 11 10	9 14 3
			Net Surplus of Gross Estimate over Expenditure.	
			£. 21 17 7	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
D.—Appropriations in Aid - - - - -	450 - -	490 8 1	£. 40 8 1	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	5,422 - -	5,359 14 4	£. 62 5 8	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

B. and C.—The Expenditure under these heads cannot be accurately estimated.

D.—Increased number of Sheriffs' Orders.

The Surplus of 24l. 13s. 10d shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1897, has been surrendered.

General Board of Lunacy, Edinburgh, }  
26 October 1898.

T. W. L. Spence,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 29.

## LUNACY COMMISSION, SCOTLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head B.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 62*l.* 5*s.* 8*d.*

								£.	s.	d.
Grant ( <i>Gross</i> )	-	-	-	-	-	-	-	5,872	-	-
Expenditure ( <i>Gross</i> )	-	-	-	-	-	-	-	5,850	2	5
Net Surplus								£.	21	17 7

*Add,—*

Appropriations in Aid realised in excess of the Estimate 40 8 1

Total Amount to be Surrendered - - £. 62 5 8

*Richd. Mills,*  
Comptroller and Auditor General.



## CLASS II.—continued.

## VOTE 30.

## REGISTRAR GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., SCOTLAND, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - -	4,499 - -	4,470 17 11	28 2 1	—
B.—Travelling Expenses - - - -	1,200 - -	1,162 8 6	37 11 6	—
C.—Incidental Expenses - - - -	130 - -	114 3 3	15 16 9	—
GROSS TOTAL - - - £.	5,829 - -	5,747 9 8	81 10 4	—
			Surplus of Gross Estimate over Expenditure.	
			£. 81 10 4	
Deduct,—			Surplus of Appropriation in Aid Realised.	
	Estimated.	Realised.		
D.—Appropriations in Aid - - - -	700 - -	783 15 -	£. 83 15 -	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	5,129 - -	4,963 14 8	£. 165 5 4	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving owing to interval before appointment of new Clerk of Lower Permanent Clerical Staff.  
 B.—The Expenditure under this Sub-Head is of an uncertain character, and fluctuates from various causes, such as the state of the weather, the efficiency of the local Registrars, &c.  
 C.—The Expenditure under this Sub-Head is variable and cannot be more closely estimated.  
 D.—These Receipts fluctuate considerably and could not be more approximately estimated.

## EXTRA REMUNERATION.

Mr. Thomas W. McGregor, for writing done for the Lyon King of Arms, 18l. 3s. 2d.

The Surplus of 478l. 3s. 1d., shown on the Account of the Vote "Registrar General's Office, Scotland," for the year ended 31st March 1897, has been surrendered.

Edinburgh,  
22 October 1898.

Stair Agnew, Registrar General,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 30.

## REGISTRAR GENERAL'S OFFICE, SCOTLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus

1. THE Amount to be Surrendered is, as shown by the Account, 165*l.* 5*s.* 4*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	5,829	-	-
Expenditure ( <i>Gross</i> ) - - - - -	5,747	9	8
Surplus - - -	£. 81	10	4

*Add,—*

Appropriations in Aid realised in excess of the Estimate 83 15 -

Total Surplus to be Surrendered - - - £. 165 5 4

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 31.

## LOCAL GOVERNMENT BOARD FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD for SCOTLAND, and for Expenses under the PUBLIC HEALTH ACTS, INFECTIOUS DISEASES NOTIFICATION ACT, LOCAL GOVERNMENT (SCOTLAND) ACTS, and BURGH POLICE (SCOTLAND) ACT, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	10,501 - -	9,893 14 2	607 5 10	—
B.—Travelling Expenses - - - -	1,300 - -	1,327 11 4	—	27 11 4
C.—Incidental Expenses - - - -	150 - -	153 8 9	—	3 8 9
£.	11,951 - -	11,374 14 3	607 5 10	31 - 1
Deduct Deficit - - - -			31 - 1	
Net Surplus to be Surrendered - - £.			576 5 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - -	—
Amount of Extra Receipts realised in the Year 1897–98, and paid over to Exchequer - - - -	43 8 8

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Decrease due to retirements in the Staff and appointments at minimum salaries, and also delay in filling up a vacancy.

B. and C—Expenditure variable.

CLASS II.—*continued.*VOTE 31.—LOCAL GOVERNMENT BOARD FOR SCOTLAND—*continued.*

## EXTRA REMUNERATION.

One of the General Superintendents received from the War Department the sum of 127*l.* 15*s.* as Retired Pay, and a further sum of 28*l.* 15*s.* 9*d.* in respect of Militia Pay, Mess Allowance and Travelling Expenses.

The Medical Officer under the Public Health Act received from the Board 15*l.* 15*s.* under Section XI. of the Public Health (Scotland) Act, 1867. He further received from the Crown Agent 54*l.* 12*s.* for analyses and opinions, &c., in connection with criminal investigations, and 10*l.* 10*s.* as a Medical Witness in High Court trials.

## EXTRA RECEIPTS.

This sum represents the Extra Receipts recovered during the year in connection with the Vote "Pauper Lunatics (Scotland)," now extinct.

The Surplus of 391*l.* 1*s.*, shown on the Account of the Vote "Local Government Board for Scotland," for the year ended 31st March 1897, has been surrendered.

Local Government Board, Edinburgh, }  
8 October 1898.

G. Falconar-Stewart,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 31.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1.—EXPENDITURE in excess of the Estimate has been incurred under Sub-heads B. and C.

Net Surplus. 2.—The Net Surplus to be Surrendered is, as shown by the Account, 576*l.* 5*s.* 9*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	11,951	-	-
Expenditure	-	-	-	-	-	-	-	-	-	11,374	14	3
Net Surplus - - - £.										576	5	9

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 32.

## HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Pay the Salaries and Expenses of the HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - -	3,875 - -	3,889 2 1	—	14 2 1
B.—Incidental Expenses, Household - -	100 - -	85 10 9	14 9 3	—
C.—Salaries and Allowances, Chapel - -	796 - -	795 14 8	- 5 4	—
£.	4,771 - -	4,770 7 6	14 14 7	14 2 1
* Deduct Deficit - - - - - £.			14 2 1	
Net Surplus to be Surrendered - £.			- 12 6	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess caused by payment to Telegraphist for overtime, and employment of a substitute during his absence on leave.

B.—Approximate Estimate.

C.—Fraction of 1*l*.

## EXTRA REMUNERATION.

NAME.	OFFICE.	Amount.	Service or Vote.
		£. s. d.	
Sir W. S. B. Kaye - - -	Private Secretary - - -	720 - -	Class VI., Vote 1.
Captain the Hon. M. O'Brien - -	Aide-de-Camp - - -	211 7 11	Army Funds.
Captain S. J. Meyrick - - -	- - ditto - - -	211 7 11	- ditto.
Lieut. Sir J. Keane - - -	- - ditto - - -	124 14 2	- ditto.
J. Keegan - - -	Chapel Keeper - - -	4 7 11	Class III., Vote 20.
		*52 - -	Class VI., Vote 1.

\* Reduced Pension under Section 20 of 4 & 5 Will. IV., c. 24.

CLASS II.—*continued.*VOTE 32.—HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND—*continued.*

The Surplus of 1*l.* 1*s.* 10*d.*, shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the Year ended 31st March 1897, has been surrendered.

Dublin Castle, }  
18th November 1898. }

*D. Harrel,*  
Accounting Officer.

*F. J. Cullinan,* Clerk in Charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

*Richd. Mills,*  
Comptroller and Auditor General.

Examined,  
*Lionel G. Robinson.*

## VOTE 32.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head A.  
Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 12*s.* 6*d.*

											£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	-	4,771	-	-
Expenditure	-	-	-	-	-	-	-	-	-	-	4,770	7	6
Net Surplus	-	-	-	-	-	-	-	-	-	-	£.	-	12 6

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS II.—*continued.*

## VOTE 33.

## CHIEF SECRETARY FOR IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices of the CHIEF SECRETARY in DUBLIN and LONDON, and of Subordinate Departments, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHIEF SECRETARY'S OFFICES.				
A.—Salaries, Wages, and Allowances - -	20,375 - -	20,317 11 9	57 8 3	—
B.—Travelling - - - - -	1,400 - -	1,360 10 2	39 9 10	—
C.—Incidental Expenses - - - - -	400 - -	338 1 4	61 18 8	—
INSPECTORS OF LUNATIC ASYLUMS.				
D.—Salaries - - - - -	3,167 - -	3,141 8 6	25 11 6	—
E.—Travelling - - - - -	300 - -	250 - 10	49 19 2	—
F.—Incidental Expenses - - - - -	30 - -	15 4 1	14 15 11	—
INSPECTORS OF IRISH FISHERIES.				
G.—Salaries - - - - -	3,563 - -	3,410 1 2	152 18 10	—
H.—Travelling - - - - -	900 - -	745 16 7	154 3 5	—
I.—Incidental Expenses - - - - -	150 - -	241 2 3	- - -	91 2 3
VETERINARY DEPARTMENT.				
K.—Salaries and Wages - - - - -	11,456 - -	11,112 18 3	343 1 9	—
L.—Travelling - - - - -	750 - -	844 14 11	- - -	94 14 11
M.—Incidental Expenses - - - - -	50 - -	25 16 7	24 3 5	—
INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.				
N.—Salary - - - - -	50 - -	50 - -	—	—
GROSS TOTAL - - - £.	42,591 - -	41,853 6 5	923 10 9	185 17 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 737 13 7	
			Deficiency of Appropriations in Aid Realised.	
			£. 30 14 -	
			Net Surplus to be Surrendered.	
			£. 706 19 7	
<i>Deduct,—</i>				
	Estimated.	Realised.		
O.—Appropriations in Aid - - - - -	345 - -	314 6 -		
NET TOTAL - - - £.	42,246 - -	41,539 - 5		

CLASS II.—*continued.*VOTE 33.—CHIEF SECRETARY FOR IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving arose upon expenditure on shorthand writing for Privy Council Office, death of Librarian, and vacancies in staff of messengers; less by payment to shorthand writers employed by the Chief Secretary, and on Departmental Inquiry into Office of Collector General of Rates (Treasury Letter, 26 March 1898, No. 5075—98), and by payment to a Barrister for the preparation of a Memorandum comparing the systems of Local Government in England, Scotland, and Ireland respectively (Treasury Letter, 6th August 1897, No 12136—97).

B.—Approximate Estimate.

C.—Expenditure on advertisements less than anticipated.

D.—Expenditure on Clerical Assistance less than anticipated.

E.—The Inspectors were unable to make so many inspections as anticipated, owing to their attendance at Meetings of Board of Control being constantly required.

F.—Saving in ordinary office incidents.

G.—Saving in reporting, boy clerk's salaries, and fees to Court Keepers.

H.—One of the Inspectors was frequently engaged on Congested Districts Board's work, and his expenses were paid by that Board.

I.—Excess caused by heavy advertising that became necessary.

K.—Vacancy in messenger staff, appointment of two Ship Inspectors at lower rate of salary, and sums provided in connection with portal inspection were not drawn upon to the extent anticipated.

L.—Increased work in the Department.

M.—Rebate of one month's rent by Telephone Company, and cost of certain requisites used in connection with portal inspection less than expected.

O.—Approximate Estimate.

## EXTRA REMUNERATION.

Name.	Rank.	Amount.	Vote or Account.
		£. s. d.	
L. C. Dowdall	First Class Clerk, Chief Secretary's Office.	420 - -	Chief Secretary's Office. (See Estimate.)
R. Duncan	Second Division Clerk, Veterinary Department.	27 10 -	Cattle, Pleuro-pneumonia Account.
J. C. Mahony	- - ditto - - - -	29 10 -	
F. Kerr	Veterinary Department - - -	35 - -	
C. Jones	- - ditto - - - -	35 - -	
O. D. Coll	- - ditto - - - -	78 8 -	

The Surplus of 551*l.* 15*s.* -*d.*, shown on the Account of the Vote "Chief Secretary for Ireland," for the year ended 31st March 1897, has been surrendered.

Dublin Castle, }  
18 November 1898. }

D. Harrel,  
Accounting Officer.

F. J. Cullinan,  
Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd. Mills,  
Comptroller and Auditor General.



CLASS II.—*continued.*

## VOTE 33.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads I. and L. Excess.  
 2. The Amount to be Surrendered is, as shown by the Account, 706*l.* 19*s.* 7*d.* Surplus,

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	42,591	-	-
Expenditure ( <i>Gross</i> ) - - - - -	41,853	6	5
Net Surplus - - - £.	737	13	7
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised - - -	30	14	-
Net Amount to be Surrendered - - - £.	706	19	7

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 34.

## CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE of the COMMISSIONERS of CHARITABLE DONATIONS and BEQUESTS for IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,898 - -	1,856 13 7	41 6 5	—
B.—Law Costs - - - - -	50 - -	20 15 -	29 5 -	—
C.—Travelling and Incidental Expenses -	33 - -	34 9 11	—	1 9 11
GROSS TOTAL - - - £.	1,981 - -	1,911 18 6	70 11 5	1 9 11
			Surplus of Gross Estimate over Expenditure.	
			£. 69 1 6	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
D.—Appropriations in Aid - - - - -	38 - -	39 12 3	£. 1 12 3	
NET TOTAL - - - £.	1,943 - -	1,872 6 3	Total Surplus to be Surrendered.	
			£. 70 13 9	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—Economy in Expenditure of Grants.

C.—The travelling and subsistence allowances of one of the Secretaries who held an inquiry at Bangor, co. Down, under the Educational Endowments (Ireland) Act, 1885, were paid out of the Vote for the Department, and this, together with the increasing expenditure on postages, has caused a deficit on this sub-head.

D.—The sum of 1*l.* 3*s.* 7*d.* costs, paid in a previous year out of the Vote for Law Costs, was recovered under proceedings in the Court of the Irish Land Commission.

## EXTRA REMUNERATION.

Mr. John M. Mahony, Assistant Clerk, received during the year the sum of 22*l.* 14*s.* 5*d.* as Extra Remuneration.

## EXTRA RECEIPTS.

A sum of 20*l.*, being a penalty received under Section 19 of 30 & 31 Vic. cap. 54, was paid into the Exchequer during the year.

The Surplus of 95*l.* 19*s.* 6*d.*, shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1897, has been surrendered.

6 July 1898.

A. M. Porter, M.R., Chairman.  
 Arnold F. Graves, } Secretaries and  
 J. G. Alcorn, } Accounting Officers.  
 J. R. Boyd, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
 R. Lennox Woods.

Richd. Mills,  
 Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 34.

## CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head C. Excess.  
 2. The Amount to be Surrendered is, as shown by the Account, 70*l.* 13*s.* 9*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	1,981	-	-
Expenditure ( <i>Gross</i> ) - - - - -	1,911	18	6
Net Surplus - - -	£.	69	1 6

*Add,—*

Appropriations in Aid realised in excess of the Estimate -	1	12	3
Total Amount to be Surrendered - - -	£.	70	13 9

*Richd. Mills,*  
 Comptroller and Auditor General.

CLASS II.—*continued.*

## VOTE 35.

## LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD, IRELAND, including certain Grants in Aid or Local Taxation, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	27,215 - -	27,224 - 1	- - -	9 - 1
B.—Travelling, &c., of Inspectors - -	5,000 - -	4,630 3 2	369 16 10	—
C.—Salaries of Auditors of Poor Law Unions, &c.	5,716 - -	5,617 4 7	98 15 5	—
D.—Travelling, &c., of Auditors - -	1,600 - -	1,383 15 9	216 4 3	—
E.—Law Costs, including Fees to Legal Adviser to the Board.	1,300 - -	902 10 1	397 9 11	—
F.—Incidental Expenses - - - -	2,700 - -	2,106 12 8	593 7 4	—
G.—Vaccine Lymph, Expenses in connection with gratuitous supply of.	1,200 - -	968 8 10	231 11 2	—
GRANTS IN AID.				
H.—Salaries of Schoolmasters and School- mistresses in Workhouses.	9,430 - -	9,155 17 8	274 2 4	—
I.—Salaries of Medical Officers, Medicines, &c.	74,700 - -	73,059 - 10	1,640 19 2	—
J.—Salaries of Officers, appointed or consti- tuted under the Public Health (Ireland) Act, 1878.	16,320 - -	16,282 - 4	37 19 8	—
Castlelake Workhouse (Cashel Union)	- -	132 2 9	- -	132 3 9
GROSS TOTAL - - £.	145,181 - -	141,461 17 9	3,860 6 1	141 3 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,719 2 3	
Deduct,—			Deficiency of Appropriations in Aid Realised	
			£. 1,133 13 3	
			Net Surplus to be Surrendered	
			£. 2,585 9 -	
K.—Appropriations in Aid - - - -	5,792 - -	4,658 6 9		
NET TOTAL - - - £.	139,389 - -	136,803 11 -		

CLASS II.—*continued.*VOTE 35.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A.—A close estimate.

B.—Variable character of expenditure.

C.—Vacancy in Office of Auditor.

D.—Vacancy in Office of Auditor, and the expenses of those not on commuted allowance proved less than anticipated.

E.—Decrease in costs of Provisional Orders, &c.

F.—Same explanation as for Sub-Head E.

G.—Expenditure for Vaccine Lymph proved less than estimated.

H.—Re-coupment in respect of Teachers' Salaries proved less than estimated.

I.—Decrease in expenditure for Medicines, &c.

J.—A close estimate.

Castlelake Workhouse (Cashel Union)—Excess.—No provision is made in the annual Estimate for this special Sub-Head. It was first opened in 1887–88.

K.—Appropriations in Aid.—The repayments by Local Authorities in 1896–97 exceeded the estimate thereof by over 600*l.*, thereby reducing the outstanding balance at the close of that year to 1,107*l.*, as against 2,152*l.* at close of 1895–96. This, taken in conjunction with the falling off in expenditure under Sub-Heads E and F in 1897–98, will explain the deficit.

*Note.*—The Lords Commissioners of Her Majesty's Treasury, by letter dated 30th March 1898 (5444–98), sanctioned the excesses under Sub-Head A and Castlelake Workhouse being met out of savings under other Sub-Heads of the Vote.

## EXTRA REMUNERATION.

Colonel T. Y. L. Kirkwood, Inspector, received regimental pay for 27 days, at 16*s.* per day, as an Officer of Militia; and Mr. L. Brennan, Hall Porter, received a pension of 75*l.* a year from the Dublin Metropolitan Police Vote.

The Surplus of 4,899*l.* 4*s.* 6*d.* shown on the Account of the Vote "Local Government Board, Ireland" for the year ended 31st March 1897, has been surrendered.

Local Government Board, Ireland,  
Dublin, 13 December 1898. }

*H. A. Robinson,*  
Vice-President and Accounting Officer.

*H. M. Swaine,*  
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

*Richd. Mills,*  
Comptroller and Auditor General.

Examined,  
*R. Lennox Woods.*

CLASS II.—*continued.*

## VOTE 35.

## LOCAL GOVERNMENT BOARD, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Late rendering of Account. 1. THIS Account which should, in accordance with the provisions of the Exchequer and Audit Department Act, 1866, have been rendered not later than the 30th of November, was not received in my Department until the 14th December.
- Excess. 2. Expenditure in excess of the Estimate has been incurred under Sub-Head A.
- Outstanding advances. 3. Sub-Heads E and F.—These Sub-Heads include expenditure to the amount of 2,049*l.* 18*s.* 10*d.* in connection with the grant of Provisional Orders, &c., the cost of which is recoverable from local authorities. The balance outstanding on the 31st March 1897 was 1,106*l.* 19*s.* 3*d.*, the repayments received in the year amounted to 1,111*l.* 16*s.*, and on the 31st March 1898 there was a balance due of 2,045*l.* 2*s.* 1*d.*
- Castlelake Workhouse. 4. Castlelake (Cashel Union) Workhouse Rent.—This special Sub-Head is still continued under the sanction of the Treasury, as explained in my evidence before the Public Accounts Committee last year (Question 1535, Second Report, 1898). The total charge in the present Account of 132*l.* 3*s.* 9*d.* is reduced to 105*l.* by a receipt from the Guardians of 27*l.* 3*s.* 9*d.*, which has been credited to Appropriations in Aid.
- Surplus. 5. The Amount to be Surrendered is, as shown by the Account, 2,585*l.* 9*s.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	145,181	-	-
Expenditure ( <i>Gross</i> ) - - - - -	141,461	17	9
Net Surplus - - - - -	£. 3,719	2	3
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	1,133	13	3
Net Amount to be Surrendered - - - - -	£. 2,585	9	-

## LABOURERS' COTTAGES, IRELAND, CLASS VII., VOTE 10, 1890-91.

- Labourers' cottages. 6. From the sum of 12,289*l.* 2*s.* 3*d.* remaining undistributed on the 31st of March 1897, payments amounting to 536*l.* -*s.* 3*d.* have been made during the year on behalf of two Unions in reduction of capital liabilities in respect of advances under the Labourers (Ireland) Acts.

The sum of 11,753*l.* 2*s.*, which was undistributed on the 31st March 1898, remained in the hands of the Paymaster General to the credit of an Account entitled "The Labourers' Cottages Grant Deposit Account."

*Richd. Mills,*  
Comptroller and Auditor General

CLASS II.—*continued.*

## VOTE 36.

## PUBLIC RECORD OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the PUBLIC RECORD OFFICE, IRELAND, and of the KEEPER OF STATE PAPERS, DUBLIN, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages and Allowances - -	5,830 - -	5,747 2 2	82 17 10	—
B.—Incidental Expenses - - - -	50 - -	24 2 -	25 18 -	—
	£. 5,880 - -	5,771 4 2		—
Surplus to be Surrendered - - £.			108 15 10	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

	Saving.			Excess.		
	£.	s.	d.	£.	s.	d.
A.—Salaries :						
(i.) An Officer whose salary was estimated at 180 <i>l.</i> was transferred before the financial year 1897–98, and the vacancy filled on 21st April by an Officer whose salary amounted to 141 <i>l.</i> 15 <i>s.</i> 2 <i>d.</i> - - - -	38	4	10			
An Officer whose salary was estimated at 190 <i>l.</i> was transferred on 23rd June 1897, and the vacancy filled on 20th October 1897 by an Officer whose salary amounted to 67 <i>l.</i> 5 <i>s.</i> 1 <i>d.</i> - - - -	80	9	4			
An Officer whose salary was estimated at 307 <i>l.</i> died on 7th January 1898, and the vacancy was filled up on 24th February 1898 by the appointment of an Officer whose salary amounted to 15 <i>l.</i> - - - -	55	15	7			
Fractional saving - - - - -	-	19	9			
(ii.) Foreman and Workmen Searchers : Fractional excess of Grant - -	-	10	10			
(iii.) Temporary Servants : Casual excess of Grant - - - - -	2	12	6			
(iv.) Copyists : Treasury Letter No. 7448—98. (Excess due chiefly to the engrossing of a large Index, as well as to some Increase in the general copying) - - - - -	—			95	15	-
	178	12	10	95	15	-
Less excess - - - - -	95	15	-			
Net saving under this Sub-Head - - - £.	82	17	10			
B.—* Incidental Expenses :						
Excess of Estimate over Expenditure - - - - -	25	18	-			
Total Saving - - - £.	108	15	10			

\* The cost of transferring Records, which is the chief item under this Head, is variable, and cannot be accurately estimated.

CLASS II.—*continued.*VOTE 36.—PUBLIC RECORD OFFICE, IRELAND—*continued.*

The Surplus of 61*l.* 18*s.* 6*d.*, shown on the Account of the Vote "Public Record Office, Ireland," for the year ended 31st March 1897, has been surrendered.

2 November 1898.

*J. J. Digges La Touche,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 36.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. THE Surplus to be Surrendered is, as shown by the Account, 108*l.* 15*s.* 10*d.*

										£	s.	d.
Grant	-	-	-	-	-	-	-	-	-	5,880	-	-
Expenditure	-	-	-	-	-	-	-	-	-	5,771	4	2
Surplus - - -										£.	108	15 10

## EXTRA RECEIPTS, payable to EXCHEQUER.

Stamps. 2. It appears, from a statement furnished to me by the Inland Revenue Department, that 902*l.* 1*s.* was received in that Department during the year for Fee, &c., Stamps, in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS II.—*continued.*

## VOTE 37.

## PUBLIC WORKS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF PUBLIC WORKS in IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	28,588 - -	27,715 9 6	872 10 6	—
B.—Travelling Expenses - - - - -	3,700 - -	3,070 1 10	629 18 2	—
C.—Incidental Expenses - - - - -	350 - -	324 9 4	25 10 8	—
D.—Land Improvement Acts and Land Act, 1881, Loans - - - - -	8,109 - -	7,784 9 8	324 10 4	—
GROSS TOTAL - - - £.	40,747 - -	38,894 10 4	1,852 9 8	—
			Surplus of Gross Estimate over Expenditure.	
			£. 1,852 9 8	
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
E.—Appropriations in Aid - - - - -	2,500 - -	2,480 6 11	£. 19 13 1	
			Net Surplus to be Surrendered.	
NET TOTAL - - - £.	38,247 - -	36,414 3 5	£. 1,832 16 7	

CLASS II.—*continued.*VOTE 37.—PUBLIC WORKS OFFICE, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The savings were chiefly caused by changes or vacancies in the Establishment provided for in the Estimate.

B.—It was anticipated that the amount of the Travelling Expenses to be incurred in connection with the Railways Act, 1896, would be much larger.

C.—Casual.

D.—The saving arose on the following items:—Travelling Expenses, 130*l.*; Advertisements, 50*l.*; and recovery of arrears, 150*l.*

E.—Casual deficiency.

## EXTRA REMUNERATION.

NAME.	Rank.	Amount.	Vote or Account.
A. Robinson - - -	Assistant Surveyor - - -	£. s. d. 10 10 -	Class IV., Vote 11, Sub-Head B.
C. G. Herbert - - -	Second Division Clerk - - -	16 10 -	Class II., Vote 37.
W. Charlton - - -	- ditto - ditto - - -	17 6 1	Land Improvement Preliminary Expenses, 10 Vict., c. 32, s. 15.
J. Dobbin - - -	- ditto - ditto - - -	6 - -	Class II., Vote 37.
P. J. Lee - - -	- ditto - ditto - - -	11 17 -	- ditto.
T. MacInerney - - -	- ditto - ditto - - -	2 6 6	- ditto.
P. Branagan - - -	- ditto - ditto - - -	26 9 6	- ditto.
R. W. Cronin - - -	- ditto - ditto - - -	17 5 -	- ditto.
P. F. Walsh - - -	- ditto - ditto - - -	11 17 6	- ditto.
J. J. Skelton - - -	- ditto - ditto - - -	1 17 6	- ditto.
R. O. Cochrane - - -	- ditto - ditto - - -	10 4 -	- ditto.
H. J. Lennon - - -	- ditto - ditto - - -	2 14 -	- ditto.
T. M. Steele - - -	- ditto - ditto - - -	- 15 -	- ditto.
H. T. Phillips - - -	- ditto - ditto - - -	- 15 -	- ditto.
J. J. Graham - - -	- ditto - ditto - - -	- 12 -	- ditto.
P. T. Dixon - - -	- ditto - ditto - - -	- 3 -	- ditto.
M. Killeen - - -	Abstra . - - -	1 7 -	- ditto.
R. J. Mackrell - - -	- ditto - - -	1 7 -	- ditto.
A. J. Campbell - - -	Boy Clerk - - -	- 4 6	- ditto.
W. Gunn - - -	Draughtsman - - -	19 4 6	Land Improvement Preliminary Expenses and Miscellaneous.
J. Quigly - - -	Drainage Branch - - -	- 3 6	- ditto.
G. Browne - - -	- ditto - - -	19 7 6	Class II., Vote 37 (17 <i>l.</i> 10 <i>s.</i> ) and Miscel- laneous, 1 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i>
B. McKenna - - -	Messenger - - -	4 1 -	- ditto.

The Surplus of 449*l.* 2*s.* 9*d.*, shown on the Account of the Vote "Public Works Office, Ireland," for the year ended 31st March 1897, has been surrendered.

Office of Public Works, Dublin, )  
29 November 1898.

O. H. Braddell,  
Accountant.

Thos. Robertson,  
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 37.

PUBLIC WORKS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Amount to be Surrendered is, as shown by the Account, 1,832*l.* 16*s.* 7*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	40,747	-	-
Expenditure ( <i>Gross</i> ) - - - - -	38,894	10	4
Surplus - - -	£. 1,852	9	8
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised -	19	13	1
Net Amount to be Surrendered - - -	£. 1,832	16	7

EXTRA RECEIPTS, payable to EXCHEQUER.

2. A sum of 18,613*l.* has been paid into the Exchequer out of the Local Loans Fund, Management of Local Loans Fund, in repayment of the expenses of the Public Works Office, Ireland, in connection with the administration of that Fund.

NON-VOTED SERVICES.

3. Appended to this Report is a Statement, which has been prepared by the Board of Non-Voted Works, showing the Receipts and Expenditure in respect of the Non-Voted Services administered by the Board of Works in Ireland, and audited in my Department. Non-Voted Services.

In connection with the receipts under the head of Miscellaneous Services, Shannon Navigation, it may be mentioned that claims in respect of rents receivable for the period ended 31st March 1898 have been abandoned in eleven cases. The aggregate amount of loss, 21*l.* 9*s.* 8*d.*, has been written off, with Treasury authority. Claims Abandoned.

IRISH CHURCH FUND LOANS.

4. The amount of arrears on 31st March 1898, upon the Loans provided from the Irish Church Fund, and administered by the Board of Works, was as follows:— Arrears on Loans.

	£.	s.	d.
Principal - - - - -	8,496	10	11
Interest - - - - -	2,124	1	10
TOTAL - - -	£. 10,620	12	9

The amount of arrears outstanding on 31st March 1897 was 9,876*l.* —*s.* 8*d.*

Richd. Mills,  
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 37.—PUBLIC WORKS OFFICE, IRELAND—continued.

STATEMENT of Receipts and Payments by the Commissioners of Her Majesty's Works and Public Buildings (Ireland), Non-Voted Services, for the Year 1897-98.

BALANCE, 1st April 1897	-	-	-	-	-	£.	s.	d.
<b>RECEIPTS in the Year 1897-98, viz. :—</b>								
<i>Public Works Loans Advances:</i>								
Issued from National Debt Commissioners, 59 & 60 Vict. c. 42	-	-	-	-	-	160,000	-	-
Ditto - ditto - ditto - 60 & 61 Vict. c. 51	-	-	-	-	-	360,000	-	-
							£.	s.
							60,187	11 8
<i>Public Works Loans Repayments:</i>								
Grand Juries of Counties	-	-	-	-	-	7,924	18	9
Local Board	-	-	-	-	-	4,074	16	2
Roads and Bridges	-	-	-	-	-	9,065	3	11
Inland Navigation	-	-	-	-	-	75,691	19	-
Public Buildings	-	-	-	-	-	1,642	14	9
Railways	-	-	-	-	-	71,195	4	11
Quarries, Mines, &c.	-	-	-	-	-	278	16	1
Harbours, Docks, &c.	-	-	-	-	-	21,198	9	9
Fishery Piers and Harbours	-	-	-	-	-	82	0	6
Labourers' Dwellings in Towns	-	-	-	-	-	10,298	7	2
							£.	s.
							7,924	18 9
							4,074	16 2
							9,065	3 11
							75,691	19 -
							1,642	14 9
							71,195	4 11
							278	16 1
							21,198	9 9
							82	0 6
							10,298	7 2
<b>PAYMENTS in the Year 1897-98, viz. :—</b>								
<i>Public Works Loans Advances:</i>								
Grand Juries of Counties	-	-	-	-	-	2,157	1	11
Harbours, Docks, &c.	-	-	-	-	-	1,810	11	4
Housing of the Working Classes Act	-	-	-	-	-	8,280	-	-
Glebe Loans, 33 & 34 Vict. c. 112	-	-	-	-	-	12,674	-	-
Public Health	-	-	-	-	-	72,385	11	1
River Drainage Maintenance	-	-	-	-	-	550	-	-
River Drainage, 26 & 27 Vict. c. 88	-	-	-	-	-	1,880	8	-
Repairs of Post Roads and Bridges	-	-	-	-	-	176	5	6
Lunatic Asylums Buildings	-	-	-	-	-	187,249	8	-
Labourers' Acts, 1883 and 1885	-	-	-	-	-	107,750	-	-
Land Improvement	-	-	-	-	-	34,016	-	-
National School Teachers' Residences	-	-	-	-	-	9,626	-	-
National Schools and Training Colleges	-	-	-	-	-	6,150	-	-
Dispensary Houses	-	-	-	-	-	10,452	10	-
Land Law Loans to Tenants	-	-	-	-	-	32,677	-	-
Seed Supply, 1898	-	-	-	-	-	22,943	1	-
							£.	s.
							510,757	16 10
<i>Public Works Loans Repayments:</i>								
Repaid to National Debt Commissioners	-	-	-	-	-	722,812	15	6

[illegible]

CLASS II.—continued.

VOTE 37.—PUBLIC WORKS OFFICE, IRELAND—continued.

STATEMENT of Receipts and Payments by the Commissioners of Her Majesty's Works and Public Buildings (Ireland), Non-Voted Services, for the Year 1897-98—continued.

RECEIPTS in the Year 1897-98—continued.		PAYMENTS in the Year 1897-98—continued.	
£.	s. d.	£.	s. d.
Brought forward		Brought forward	
<i>Miscellaneous Services:</i> Loan Deposit Accounts 749 10 7 Railway and other Arbitration Expenses 1,571 13 8 Arterial Drainage Deposits — Shannon Navigation 5,754 8 1 Curragh of Kildare 87 4 — Loans Insurances 935 10 7 National Monuments 434 16 3 Linen Hall 3,210 9 8 Sea and Coast Fisheries Loans, Non-Congested Districts 3,239 15 11 Galway Harbour Receiver's Account 4,332 15 7 Southern Railway Revenue Account 3,145 — Ditto — Baronial Guarantee Account 1,818 12 5 Letter-Kenny Railway 540 — Land Commission (Church Property) Office 855 18 11 Income Tax 14 6 6 Four Courts, Law Library * 1,251 5 8 Royal Dublin Society * 849 2 8 Killybegs Pier 10,729 6 5 Sundry Accounts 7,255 16 10 Railways Act, 1896 208 4 11 Traffic Receipts —		<i>Miscellaneous Services:</i> Loan Deposit Accounts 1,158 1 7 Railway and other Arbitration Expenses 1,545 19 10 Arterial Drainage Deposits 49 2 — Shannon Navigation 5,957 19 2 Curragh of Kildare 87 14 — Loans Insurances 894 17 7 National Monuments 971 2 4 Linen Hall * 414 16 4 Sea and Coast Fisheries Loans, Non-Congested Districts 3,200 14 2 Galway Harbour Receiver's Account 3,262 11 7 Southern Railway Revenue Account 4,223 5 2 Ditto — Baronial Guarantee Account 3,145 — Letter-Kenny Railway 1,890 8 1 Land Commission (Church Property) Office 868 18 11 Income Tax 817 5 5 Four Courts, Law Library 898 18 6 Royal Dublin Society 3,021 2 — Killybegs Pier 524 17 8 Sundry Accounts 12,136 10 5 Railways Act, 1896 + 7,149 — 3 Traffic Receipts 11 12 —	
47,836 5 8		52,227 15 —	
* Inclusive of certain sums paid out of Voted moneys. Ser New Works, Statement B, Class I., Vote 14.		BALANCE 31st March 1898	
75,508 12 9		75,508 12 9	
1,612,635 10 2		1,612,635 10 2	

\* Includes 250*l.* paid over to the Exchequer as Extra Receipts.  
+ Forms part of the total Expenditure of 9,255 2*s.* 11*d.*, shewn in the Statement for "Railways (Ireland)" Act, 1896, Class I., Vote 15.

Office of Public Works, Custom House, Dublin

\* Includes 250*l.* paid over to the Exchequer as Extra Receipts.  
+ Forms part of the total Expenditure of 9,255 2*s.* 11*d.*, shown in the Statement for "Railways (Ireland)" Act, 1896, Class 1, Vote 15.

Office of Public Works, Custom House, Dublin  
29th day of November 1899.

**O. H. Briddell, Accountant.**

CLASS II.—*continued.*

## VOTE 38.

## REGISTRAR GENERAL'S OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL of BIRTHS, &c., in Ireland, and the Expenses of collecting Agricultural and other Statistics, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - -	9,637 - -	9,592 14 11	44 5 1	—
B.—Travelling Expenses - - - -	390 - -	389 13 5	- 6 7	—
C.—Superintendent and District Registrars -	4,860 - -	4,822 4 2	37 15 10	—
D.—Legal Expenses - - - -	130 - -	127 6 1	2 13 11	—
E.—Incidental Expenses - - - -	60 - -	59 17 4	- 2 8	—
F.—Enumeration Expenses: Agricultural and other Statistics - - - -	1,380 - -	1,387 1 -	—	7 1 -
GROSS TOTAL - - - £.	16,457 - -	16,378 16 11	85 4 1	7 1 -
			Surplus of Gross Estimate over Expenditure.	
			£. 78 3 1	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
G.—Appropriations in Aid - - - -	550 - -	594 12 -	£. 44 12 -	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	15,907 - -	15,784 4 11	£. 122 15 1	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus was owing to changes in the Office Staff and to the Expenditure under "Copying including Taskwork" being slightly less than was anticipated.

C.—Slightly over-estimated.

D.—A closer Estimate could not be made.

F.—The Expenditure for Taskwork slightly exceeded the Estimate. The excess was sanctioned by Treasury letter dated 7th March 1898, No. 3973—98.

G.—The Amount realised was greater than was anticipated; the Estimate was based on the Receipts for the first half of the year 1896—97.

CLASS II.—*continued.*VOTE 38.—REGISTRAR GENERAL'S OFFICE, IRELAND—*continued.*

## EXTRA REMUNERATION.\*

NAME.	RANK.	Amount.	Services for which given.	Vote from which Paid.
		£. s. d.		
George Dewar - -	Third Class Clerk -	28 13 2	Taskwork - - -	General Register Office.
Thomas Butler - -	Second Division Clerk -	25 5 6	- ditto - - -	- ditto - ditto.
Patrick J. Rigney - -	- ditto - ditto -	25 12 3	- ditto - - -	- ditto - ditto.
John J. Kenny - -	- ditto - ditto -	25 12 7	- ditto - - -	- ditto - ditto.
Cornelius F. O'Mullane	- ditto - ditto -	26 2 4	- ditto - - -	- ditto - ditto.
Benjamin Maddock -	Index Compiler - -	40 3 11	- ditto - - -	- ditto - ditto.
William Kilbride - -	- ditto - - -	35 16 10	- ditto - - -	- ditto - ditto.

\* Where the aggregate amount in each case exceeds 25*l.*

The Surplus of 239*l.* 16*s.* 2*d.* shown on the Account of the Vote "Registrar General's Office, Ireland," for the Year ended 31st March 1897, has been surrendered.

General Register Office, Dublin, }  
18th October 1898.

*Th. W. Grimshaw,*  
Registrar General, Accounting Officer.

*R. B. Brew,* Superintendent of Accounts.

I certify that this Account has been examined under my directions, and is correct.

*Richd. Mills,*  
Comptroller and Auditor General.

Examined,  
*R. Lennox Woods.*

## VOTE 38.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head F.  
Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 122*l.* 15*s.* 1*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	16,457	-	-
Expenditure ( <i>Gross</i> ) - - - - -	16,378	16	11
Net Surplus - - -	78	3	1
<i>Add —</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	44	12	-
Total Amount to be Surrendered - -	£. 122	15	1

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS II.—*continued.*

## VOTE 39.

## VALUATION AND BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the GENERAL VALUATION and BOUNDARY SURVEY of IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	15,599 - -	15,957 15 1	—	358 15 1
B.—Travelling and Subsistence Allowance -	5,000 - -	4,705 11 5	294 8 7	—
C.—Labour - - - - -	100 - -	114 - 8	—	14 - 8
D.—Legal Expenses - - - - -	150 - -	76 7 9	73 12 3	—
E.—Incidental Expenses - - - - -	150 - -	144 8 3	5 11 9	—
F.—Valuation Lists and Maps - - - - -	550 - -	549 16 5	- 3 7	—
GROSS TOTAL - - - £.	21,549 - -	21,547 19 7	373 16 2	372 15 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1 - 5	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
G.—Appropriations in Aid - - - - -	8,900 - -	8,925 6 6	£. 25 6 6	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	12,649 - -	12,622 13 1	£. 26 6 11	

RECEIPTS (SUB-HEAD G).	Estimated.	Realised.
	£. s. d.	£. s. d.
Proportion of Cost to be paid over by the Treasurers of the several Counties and Cities to the Supply Account of Her Majesty's Paymaster General, under Act 37 & 38 Vict. c. 70 - - - - -	8,000 - -	6,975 - -
Fees under Act 23 Vict. c. 4, s. 9 - - - - -	900 - -	1,950 6 6
TOTAL - - - £.	8,900 - -	8,925 6 6

## CLASS II.—continued.

## SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

THE subjoined Summary compares the Gross Expenditure for the Services in Class II. with the Gross Grants for the Year 1897-98; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

## SUMMARY.

No. of Vote.	S E R V I C E.	Grant. (Gross).	Expenditure. (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices	38,485	38,273 12 2	211 7 10	—	10,376 17 —	—	10,588 4 10	—	—
2	House of Commons Offices	55,576	54,160 3 10	1,415 16 2	—	10,644 2 6	—	12,059 18 8	—	—
3	Treasury and Subordinate Departments	93,808	92,368 14 5	1,439 5 7	—	45 14 8	—	1,485 — 3	*500 — —	*500 — —
4	Home Office	130,566	126,633 3 11	3,932 16 1	—	1,353 15 2	—	5,286 11 3	—	—
5	Foreign Office	72,305	71,485 18 1	819 1 11	—	34 4 —	—	853 5 11	—	—
6	Colonial Office	42,900	41,911 1 11	988 18 1	—	—	—	988 18 1	—	—
7	Privy Council Office	13,574	13,430 1 6	143 18 6	—	109 — 6	—	252 19 —	—	—
8	Board of Trade	197,459	191,270 6 8	6,188 13 4	—	4,996 12 5	—	11,185 5 9	—	—
9	Mercantile Marine Fund (Grant in Aid)	44,215	44,215 — —	—	—	—	—	—	—	—
10	Bankruptcy Department of the Board of Trade	11	—	11 — —	—	—	—	11 — —	—	—
11	Board of Agriculture	116,791	112,419 11 11	4,371 8 1	—	1,205 10 8	—	5,576 18 9	—	—
12	Charity Commission	42,090	40,231 19 7	1,858 — 5	—	—	—	1,858 — 5	2,000 — —	3,374 19 10
13	Civil Service Commission	40,373	40,182 11 3	190 8 9	—	—	—	190 8 9	500 — —	713 10 6
14	Exchequer and Audit Department	64,339	62,395 4 7	1,943 15 5	—	—	—	1,943 15 5	*1,020 — —	*986 — —
15	Friendly Societies Registry	7,607	7,514 9 10	92 10 2	—	—	—	92 10 2	800 — —	845 7 3
16	Local Government Board	186,259	186,199 — 5	59 19 7	—	24 8 5	—	84 8 —	—	—
17	Lunacy Commission, England	15,347	14,953 — 8	393 19 4	—	3 2 6	—	397 1 10	—	—

18	Mint, including Coinage	78,352	63 17 10	—	—	63 17 10	421,700	—	499,293 6 11
19	National Debt Office	16,254	361 18 4	—	75 - 10	436 19 2	*421	—	*421 - -
20	Public Record Office	22,464	—	1 5 1	—	—	—	—	—
21	Public Works Loan Commission	10,381	930 9 5	—	4,365 19 10	5,296 9 3	*11,400	—	*5,950 10 9
22	Registrar General's Office, England	47,367	911 16 4	—	589 17 -	1,501 13 4	—	—	—
23	Stationery and Printing	685,985	10,102 14 3	—	88 7 1	10,191 1 4	—	—	—
24	Office of Woods, Forests, and Land Revenues, &c.	20,904	1,447 13 7	—	—	1,447 13 7	10 - -	—	—
25	Office of Works and Public Buildings	55,200	772 19 -	—	—	772 19 -	60 - -	39 - 10	—
26	Secret Service	30,000	4,174 3 4	—	—	4,174 3 4	—	—	—
27	Office of the Secretary for Scotland	12,111	169 4 5	—	—	169 4 5	60 - -	—	119 8 6
28	Fishery Board for Scotland	35,323	4,847 - 8	—	—	4,847 - 8	{ *408 - - 7 940 - -	—	*351 4 7 3,606 13 11 }
29	Lunacy Commission, Scotland	5,872	21 17 7	—	40 8 1	—	—	—	—
30	Registrar General's Office, Scotland	5,829	81 10 4	—	83 15 -	—	—	—	—
31	Local Government Board for Scotland	11,951	576 5 9	—	—	576 5 9	—	—	43 8 8
32	Household of the Lord Lieutenant of Ireland	4,771	- 12 6	—	—	- 12 6	—	—	—
33	Chief Secretary for Ireland	42,591	737 13 7	—	—	706 19 7	—	—	—
34	Charitable Donations and Bequests Office, Ireland	1,981	69 1 6	—	1 12 3	70 13 9	—	—	—
35	Local Government Board, Ireland	145,181	3,719 2 3	—	—	2,585 9 -	—	—	—
36	Public Record Office, Ireland	5,880	108 15 10	—	—	108 15 10	—	—	—
37	Public Works Office, Ireland	40,747	1,852 9 8	—	—	1,832 16 7	*20,313	—	*18,613 - -
38	Registrar General's Office, Ireland	16,457	78 3 1	—	44 12 -	122 15 1	—	—	—
39	Valuation and Boundary Survey, Ireland	21,549	3 2 5	—	25 6 6	28 8 11	—	—	—
TOTAL		2,478,855	55,091 10 11	1 5 1	34,108 6 5	1,184 - 4	466,532	—	534,867 11 9
TOTAL		2,423,764 14 2	TOTAL Amount to be Surrendered		- - - £.	88,015 17 -	More than Estimated	£.	68,335 11 9

Receipts from Local Loans Fund.

Exchd. Mills,

Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.Exchequer and Audit Department,  
16 January 1899.











CIVIL SERVICE ACCOUNTS,  
1897-98.

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CLASS III.

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LAW AND JUSTICE.

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REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended the 31st of March 1898; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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# CLASS III.

## LAW AND JUSTICE.

### ENGLAND :

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1.—Law Charges - - - - -	249
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3.—Supreme Court of Judicature - - - - -	256
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6.—Police Courts, London and Sheerness - - - - -	265
7.—Police, England and Wales - - - - -	270
8.—Prisons, England and the Colonies - - - - -	279
9.—Reformatory and Industrial Schools, Great Britain - - - - -	284
10.—Broadmoor Criminal Lunatic Asylum - - - - -	288

### SCOTLAND :

11.—Law Charges and Courts of Law - - - - -	294
12.—Register House, Edinburgh - - - - -	298
13.—Crofters Commission - - - - -	300
14.—Prisons - - - - -	302

### IRELAND :

15.—Law Charges and Criminal Prosecutions - - - - -	308
16.—Supreme Court of Judicature, &c. - - - - -	311
17.—The Irish Land Commission - - - - -	315
18.—County Court Officers, &c. - - - - -	318
19.—Dublin Metropolitan Police - - - - -	321
20.—Royal Irish Constabulary - - - - -	324
21.—Prisons - - - - -	327
22.—Reformatory and Industrial Schools - - - - -	334
23.—Dundrum Criminal Lunatic Asylum - - - - -	336



CLASS III.—*continued.*

## VOTE 1.

## LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries of the LAW OFFICERS' DEPARTMENT, the Salaries and Expenses of the Department of the SOLICITOR for the AFFAIRS of HER MAJESTY'S TREASURY, QUEEN'S PROCTOR, and DIRECTOR of PUBLIC PROSECUTIONS, the Costs of PROSECUTIONS of other LEGAL PROCEEDINGS and of PARLIAMENTARY AGENCY, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>LAW OFFICERS' DEPARTMENT.</b>				
A.—Salaries, &c. - - - - -	£. s. d. 14,255 - -	£. s. d. 14,250 - -	£. s. d. 5 - -	£. s. d. —
<b>LEGAL PROCEEDINGS.</b>				
B.—Criminal Prosecutions and quasi-Criminal Proceedings - - - - -	30,000 - -	23,882 11 3	6,117 8 9	—
C.—Legal Proceedings, &c. (other than Criminal) - - - - -	18,000 - -	13,058 1 4	4,941 18 8	—
D.—Coin Prosecutions - - - - -	700 - -	675 4 9	24 15 3	—
E.—Bankruptcy Prosecutions - - - - -	3,000 - -	1,626 6 10	1,373 13 2	—
F.—Interventions by Queen's Proctor in Divorce Cases - - - - -	4,500 - -	4,020 12 4	479 7 8	—
G.—High Seas Prosecutions - - - - -	300 - -	69 8 -	230 12 0	—
<b>DEPARTMENT OF THE SOLICITOR, QUEEN'S PROCTOR, AND DIRECTOR OF PUBLIC PROSECUTIONS.</b>				
H.—Salaries - - - - -	23,247 - -	22,023 9 10	1,223 10 2	—
I.—Incidental Expenses - - - - -	25 - -	28 4 7	—	3 4 7
J.—Parliamentary Agency - - - - -	800 - -	810 12 4	—	10 12 4
GROSS TOTAL - - - £.	94,827 - -	80,444 11 3	14,396 5 8	13 16 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 14,382 8 9	
			Surplus of Appropriations in Aid Realised.	
			£. 5,921 9 -	
			Total Surplus to be Surrendered.	
			£. 20,303 17 9	
<i>Deduct,—</i>				
K.—Appropriations in Aid - - - - -	Estimated. 11,650 - -	Realised. 17,571 9 -		
NET TOTAL - - - £.	83,177 - -	62,873 2 3	£. 20,303 17 9	

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A sum of 5*l.* is provided under this Sub-Head for the Office disbursements of the Department of the Law Officers, but no claim in respect thereof has this year been made.

B., D., E., F., G.—These Sub-Heads are liable to fluctuate considerably, and cannot be accurately estimated.

C.—The foregoing remark also applies to this service, the payments during the year being mainly dependent upon the amount of litigation in which the various Departments represented by the Solicitor to the Treasury may be involved, and to the results of such litigation. The savings this year, however, may be in part attributed to certain of the expenses in the case of *Maxim v. Anderson* (Cordite), provided for in this estimate when framed, having been paid out of the Supplementary Vote to this Sub-Head of the Vote for Law Charges, England, 1896–97. (*See also Sub-Division C. of Sub-Head K.*) The expenditure under this Sub-Head is distributable among the several Departments as follows:—

	£.	s.	d.
Treasury - - - - -	2,009	11	3
Home Office - - - - -	36	10	6
Admiralty - - - - -	2,223	2	9
War Office - - - - -	5,921	14	1
Office of Works - - - - -	2,435	18	4
Foreign Office - - - - -	404	4	1
Chelsea Hospital - - - - -	5	12	6
Science and Art Department - - - - -	21	7	10
TOTAL - - - £.	13,058	1	4

H.—The Statement hereunder shows how the surplus on this Sub-Head has been occasioned:—

## SAVINGS.

	£.	s.	d.
ASSISTANTS, FIRST CLASS CLERKS AND ABSTRACTORS.—Differences between actual payments and round amounts taken - - - - -	1	16	1
SUPPLEMENTARY CLERKS, AND CLERK IN CHARGE OF ACCOUNTS (Treasury Letter 13,568—97).—On transfer to the County Court Department of the Officer acting as Clerk in Charge of Accounts, and the appointment for a short period of a Personal Clerk as Clerk in Charge of Accounts ( <i>see Excess Payments, Personal Clerks</i> ) - - - - -	132	16	6
FIRST AND SECOND CLASS MESSENGERS.—On death of First Class Messenger, promotion in his place of Second Class Messenger, and appointment of a Personal Messenger ( <i>see Excess Payments, Personal Messengers</i> ) - - - - -	69	11	11
BOY MESSENGER.—On transfer as a Personal Messenger ( <i>see Excess Payments, Personal Messengers</i> ) - - - - -	31	18	—
COPYING (ESTABLISHMENT).—On retirement of a Writer and appointment of a Personal Copyist, and amount unexpended - - - - -	655	16	—
QUEEN'S PROCTOR'S CLERK.—On death of Clerk and appointment of a Personal Clerk ( <i>see Excess Payments, Personal Clerks</i> ) - - - - -	301	18	6
WAR OFFICE AGENT AT MALTA.—Amount unclaimed - - - - -	23	8	—
LAW COURTS BRANCH.			
CLERKS AND MESSENGERS.—Amount unexpended - - - - -	178	—	—
COPYING.—Amount unexpended - - - - -	65	9	3
TOTAL - - - £.	1,460	14	3

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

EXCESS PAYMENTS.		£.	s.	d.
PERSONAL CLERKS.—On appointment for a short period of a Personal Clerk in place of a Supplementary Clerk acting as Clerk in Charge of Accounts, and of a Personal Clerk in place of Queen's Proctor's Clerk ( <i>see Savings</i> ) - - - - -		6	10	2
PERSONAL COPYING.—On appointment of Personal Copyist in place of a Writer retired ( <i>see Savings</i> ) - - - - -		142	1	7
PERSONAL MESSENGERS.—On appointment of a Personal Messenger in place of a Second Class Messenger promoted, and of two Personal Boy Messengers ( <i>see Savings</i> ) - - -		88	12	4
TOTAL - - - £.		237	4	1
Savings (as above) - - - - -		1,460	14	3
Excess Payments (as above) - - - - -		237	4	1
Net Savings - - - £.		1,223	10	2

## I.—Casual Variation.

J.—This service is estimated by the Treasury, and the following payments were made under their Lordships' directions:—

To H. L. Cameron :—	£.	s.	d.	£.	s.	d.
Patent Office Extension Bill - - - - -	110	9	—			
Public Offices (Whitehall) Site Bill - - - - -	164	—	10			
Wicklow Harbour (Advance) Bill - - - - -	26	5	—			
Kingstown Harbour Road Transfer Bill - - - - -	19	1	8			
Dublin Port and Docks Board Bill - - - - -	10	12	8			
(Opposition of the Kingstown Harbour Commissioners.)						
Post Offices Site Bill - - - - -	131	19	2			
				462	8	4
To Sir R. Wyatt, <i>re</i> Dublin Corporation Bill - - - - -				338	15	6
„ J. Chadwick, <i>re</i> Boyne Navigation Company - - - - -				9	8	6
	£.			810	12	4

K.—These receipts, which owing to their variable nature cannot be accurately estimated, may be sub-divided as follows:—

	Estimate.	Receipts.
	£.	£. s. d.
B.—Criminal Prosecutions - - - - -	6,000	6,252 17 4
C.—Legal Proceedings - - - - -	700	5,845 12 8
D.—Coin Prosecutions - - - - -	500	542 13 5
E.—Bankruptcy Prosecutions - - - - -	500	262 8 5
F.—Divorce Interventions - - - - -	250	633 2 0
H.—Chancery Costs and Clabon's Costs - - - - -	2,000	2,165 11 1
Crown's Nominee Costs - - - - -	1,500	1,692 12 10
Miscellaneous Fees, Fines, &c. - - - - -	200	176 11 3
TOTAL - - - £.	11,650	17,571 9 -

The increase in the Receipts accruing to Legal Proceedings in the above Sub-Head is accounted for by the payment of the taxed costs of this Department in the two undermentioned cases:—

	£.	s.	d.
Maxim <i>v.</i> Anderson (Cordite) ( <i>see</i> Sub-Head C. of Vote) - - - - -	4,493	—	7
Ogilvie <i>v.</i> Littleboy - - - - -	927	—	9
£.	5,420	1	4

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

Under the Treasury Minute, dated 5th July 1895, the undermentioned Fees have been paid to the Attorney General (Sir Richard E. Webster) and to the Solicitor General (Sir R. B. Finlay) in respect of contentious business:—

DEPARTMENT.	Attorney General.	Solicitor General.
	£. s. d.	£. s. d.
Treasury Solicitor and Director of Public Prosecutions - -	3,809 6 -	2,029 15 6
Ditto - as Queen's Proctor in Divorce Cases - -	170 10 -	—
TOTAL, Treasury Solicitor - - - £.	3,979 16 -	2,029 15 6
Foreign Office - - - - -	1,714 11 -	1,608 2 6
Inland Revenue - - - - -	1,345 7 8	1,331 4 6
Commissioners of Woods and Forests - - - - -	188 17 10	6 13 6
Postmaster General - - - - -	- 17 4	—
Board of Trade - - - - -	470 5 -	32 9 -
Ditto (Bankruptcy Department) - - - - -	133 7 6	152 7 -
TOTAL - - - £.	7,833 2 4	5,160 12 -

## EXTRA REMUNERATION.

Name.	Department.	Amount.	Nature of Service.	—
G. F. Fairholme -	Foreign Office -	£. 50	Translation of Russian Papers re Reg. v. Bourtzeff and another.	Sub - Head B, Treasury Letter, 3035—98.

The Surplus of 297l. 4s. 6d., shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1897, and 10l. Excess Vote, taken on 29th March 1898, have been surrendered.

Solicitor's Department, Treasury, }  
25 November 1898.

*Desart,*  
Accounting Officer.

*W. Ravn,*  
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads Excess. I. and J.

2. The Amount to be Surrendered is, as shown by the Account, 20,303*l.* 17*s.* 9*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	94,827	-	-
Expenditure ( <i>Gross</i> ) - - - - -	80,444	11	3
Net Surplus - - -	£. 14,382	8	9

*Add,—*

Appropriations in Aid realised in excess of the Estimate	5,921	9	-
Total Amount to be Surrendered - - -	£. 20,303	17	9

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS III.—continued.

VOTE 2.  
MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for certain MISCELLANEOUS LEGAL EXPENSES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>SHERIFFS' EXPENSES :</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Repayments to Sheriffs - - - -	14,000 - -	13,726 14 11	273 5 1	—
B.—Salary - - - - -	180 - -	180 - -	—	—
<b>COMPENSATIONS TO CLERKS OF THE PEACE :</b>				
C.—Compensations - - - - -	120 - -	115 4 3	4 15 9	—
<b>FUGITIVE OFFENDERS :</b>				
D.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders Act - - - -	700 - -	438 14 -	261 6 -	—
<b>TOTAL for SHERIFFS' EXPENSES, &amp;c. £.</b>	<b>15,000 - -</b>	<b>14,460 13 2</b>	<b>539 6 10</b>	<b>—</b>
<b>RAILWAY AND CANAL COMMISSION :</b>				
E.—Salaries - - - - -	6,865 - -	6,863 18 -	1 2 -	—
F.—Travelling Expenses - - - - -	85 - -	117 17 6	- - -	32 17 6
G.—Incidental Expenses - - - - -	15 - -	7 16 3	7 3 9	—
<b>TOTAL for RAILWAY AND CANAL } COMMISSION - - - - } £.</b>	<b>6,965 - -</b>	<b>6,989 11 9</b>	<b>8 5 9</b>	<b>32 17 6</b>
<b>WRECK INQUIRIES :</b>				
H.—Inquiries before Magistrates - - -	1,203 - -	1,194 14 -	8 6 -	—
I.—Assessors: Remuneration and Subsistence	3,400 - -	2,949 1 5	450 18 7	—
J.—Assessors: Travelling Expenses - -	750 - -	548 18 9	201 1 3	—
K.—Shorthand Writers - - - - -	250 - -	351 4 4	- - -	101 4 4
<b>TOTAL for WRECK INQUIRIES - £.</b>	<b>5,603 - -</b>	<b>5,043 18 6</b>	<b>660 5 10</b>	<b>101 4 4</b>
<b>REVISING BARRISTERS (ENGLAND) :</b>				
L.—Revising Barristers - - - - -	25,463 - -	25,462 10 -	- 10 -	—
L.L.—Incorporated Law Society. Grant-in- Aid (Supplementary) - - - -	2,500 - -	2,500 - -	—	—
<b>GROSS TOTAL {Original - £.53,031 } {Supplementary 2,500 } £.</b>	<b>55,531 - -</b>	<b>54,456 13 5</b>	<b>1,208 8 5</b>	<b>134 1 10</b>
			<b>Net Surplus of Gross Estimate over Expenditure.</b>	
			<b>£. 1,074 6 7</b>	
			<b>Surplus of Appropriations in Aid Realised.</b>	
			<b>£. - 5 -</b>	
<b>Deduct,—</b>			<b>Total Surplus to be Surrendered.</b>	
M.—Appropriations in Aid - - - -	12,731 - -	12,731 5 -	<b>£. 1,074 11 7</b>	
<b>NET TOTAL {Original - £.40,300 } {Supplementary 2,500 } £.</b>	<b>42,800 - -</b>	<b>41,725 8 5</b>		
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer (Stamps) - - - -			180 - -	
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer - -			127 14 -	

CLASS III.—*continued.*VOTE 2.—MISCELLANEOUS LEGAL EXPENSES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—As these expenses vary in amount from year to year, only an approximate Estimate can be made.  
 C.—Casual variation.  
 D.—These expenses are necessarily of an uncertain amount, and cannot be accurately estimated.  
 E.—Casual variation.  
 F.—Excess due to a larger expenditure in connection with inquiries in Scotland and Ireland than had been anticipated.  
 G.—Cannot be accurately estimated.  
 H.—Fewer inquiries were held than had been anticipated, but the saving thereby effected was reduced by the increased cost of Court-hire.  
 I, J.—The number and duration of the inquiries held during the year cannot be foreseen.  
 K.—This excess was due to payments for special transcripts of evidence ordered by two of the Courts of Inquiry.

EXTRA RECEIPTS.—It is not possible to estimate accurately the amount of Fees which may be received in the year.

The Surplus of 1,622*l.* 11*s.* 6*d.*, shown on the Account of the Vote "Miscellaneous Legal Expenses," for the year ended 31st March 1897, has been surrendered.

Treasury,  
24 November 1898.

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 2.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1.—EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads Excess F. and K.

2.—Sub-Head L.L.—Incorporated Law Society.—This Grant-in-Aid was taken on a Supplementary Estimate in order to give effect to the following Resolution of the House of Commons of 11th May 1897, "That this House is of opinion that a portion of the expenses incurred by the Incorporated Law Society in fulfilling the duties imposed upon it by the Statute 51 & 52 Vict., c. 65, should be defrayed out of Public Funds."

3. The Amount to be Surrendered is, as shown by the Account, 1,074*l.* 11*s.* 7*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	55,531	-	-
Expenditure ( <i>Gross</i> ) - - - - -	54,456	13	5
Net Surplus - - -	£. 1,074	6	7
Add,—			
Appropriations in Aid realised in excess of the Estimate	-	5	-
Total Amount to be Surrendered - - -	£. 1,074	11	7

Richd. Mills,  
Comptroller and Auditor General.



CLASS III.—*continued.*

## VOTE 3.

## SUPREME COURT OF JUDICATURE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE as are not charged upon the Consolidated Fund, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	266,338 - -	264,389 10 5	1,948 9 7	—
B.—Clerks of Assize - - - - -	13,373 - -	13,008 17 -	364 3 -	—
C.—Circuit Allowances and Expenses -	17,145 - -	17,374 - 8	- -	229 - 8
D.—Salaries and Expenses of District Registrars - - - - -	19,510 - -	19,371 8 2	138 11 10	—
E.—District Probate Registries - - -	42,235 - -	42,120 14 -	114 6 -	—
F.—Scrivenery - - - - -	14,900 - -	13,742 18 2	1,157 1 10	—
G.—Travelling Expenses - - - - -	2,470 - -	2,333 15 4	136 4 8	—
H.—Incidental Expenses - - - - -	1,110 - -	1,096 19 -	13 1 -	—
I.—Trial of Election Petitions - - -	30 - -	13 - -	17 - -	—
K.—Central Office Compensations - -	890 - -	847 10 7	42 9 5	—
K1.—Commissioners of Assize - - -	- -	190 4 4	- -	190 4 4
GROSS TOTAL - - - £.	378,001 - -	374,488 17 8	3,931 7 4	419 5 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,512 2 4	
			Surplus of Appropriations in Aid Realised.	
			£. 1,724 16 1	
			Total Surplus to be Surrendered.	
			£. 5,236 18 5	
Deduct,—	Estimated.	Realised.		
L.—Appropriations in Aid - - - -	53,550 - -	55,274 16 1		
NET TOTAL - - - £.	324,451 - -	319,214 1 7		

£. s. d.

Amount of Extra Receipts realised in the Year 1897–98, and paid over to Exchequer - 50 - -



CLASS III.—*continued.*VOTE 3.—SUPREME COURT OF JUDICATURE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving arising from vacancies and new appointments made at initial rates of salaries.

B.—A vacancy on the Midland Circuit was not filled up, and a new appointment was made on the Western Circuit at the reduced scale.

C and D.—Approximate Estimates.

E.—The Registrar at Lichfield was appointed, on the occurrence of a vacancy, at the reduced salary of 800*l.* a year.

F.—This expenditure is uncertain, and cannot be more closely forecast.

G.—The expenses of the Lunacy Masters and Official Referees were less than anticipated.

H.—Casual variation between estimate and expenditure.

I.—The remuneration of the Prescribed Officer and his Clerk depends upon the number of Petitions filed.

K.—The allowance payable to a Second Class Clerk ceased on promotion.

K 1.—This payment was not anticipated when the Estimate was framed. A special Sub-Head is raised in accordance with Treasury Letter, 6th March 1890.

L.—The fees appropriated in aid of the Vote vary according to the amount of business before the Court, and can only be approximately estimated.

## APPROPRIATIONS IN AID.

PARTICULARS.	Estimated.	Realised.		
	£.	£.	s.	d.
Fees received by District Registrars - - - - -	20,000	19,831	8	4
Fees of taxation on Bills of Costs - - - - -	7,400	7,235	8	-
Lunacy Percentage - - - - -	13,500	15,821	10	-
Brokerage, &c. Fees - - - - -	9,500	8,280	4	8
Admiralty Registry Fees - - - - -	150	95	10	-
Crown Office.—Fees in connection with Warrants and Letters Patent - - -	2,000	2,935	11	9
Royal Courts of Justice.—Fees for Courts, &c. - - - - -	1,000	1,069	16	8
Tipstaff's Fees - - - - -	-	5	6	8
	£. 53,550	55,274	16	1

CLASS III.—*continued.*VOTE 3.—SUPREME COURT OF JUDICATURE—*continued.*

## EXTRA REMUNERATION.

Name.	Office.	Amount.	Nature of Service.	—
F. V. Green - - -	Second Class Clerk in the Chancery Division	£. s. d. 25 - -	Gratuity for extra work in Chancery Chambers.	From Sub-Head A.
H. D. Burke - - -	Third Class Clerk in the Taxing Office.	75 7 6	Extra assistance rendered in the Scrivenery Department.	From Sub-Head F.

## EXTRA RECEIPTS.

Estimated.	Realised.	PARTICULARS.
£. —	£. s. d. 50 - -	Fines imposed upon Messrs. Harmsworth and Lingard for Contempt of Court.

The Surplus of 2,057l. 19s. 10d., shown on the Account of the Vote "Supreme Court of Judicature," for the year ended 31st March 1897, has been surrendered.

Pay Office, Supreme Court, }  
26 September 1898.

Thomas Lewis,  
Accounting Officer.

C. Crookshank,  
Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 3.

## SUPREME COURT OF JUDICATURE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head C. Excess.
2. A new Sub-Head (K1) has been opened for the payment of 190*l.* 4*s.* 4*d.* to a Commissioner of Assize under the authority of a Treasury Letter of 6th March 1890. New Sub-Head
3. The Amount to be Surrendered is, as shown by the Account, 5,236*l.* 18*s.* 5*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	378,001	-	-
Expenditure ( <i>Gross</i> ) - - - - -	374,488	17	8
Net Surplus - - -	£3,512	2	4
Add,—			
Surplus of Appropriations in Aid Realised - -	1,724	16	1
Total Amount to be Surrendered - - -	£5,236	18	5

## EXTRA RECEIPTS, payable to EXCHEQUER.

4. The sum of 50*l.*, shown on the Account as an Extra Receipt realised in the year 1897-98, is the amount of a fine for Contempt of Court. Fine for Contempt of Court.

In addition to this Extra Receipt, it appears from a statement, furnished to me by the Inland Revenue Department, that 350,780*l.* 13*s.* 10*d.* was received in that Department during the year for Fee, &c. Stamps in connection with this Vote. Fee Stamps.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 4.

## LAND REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of LAND REGISTRY, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	7,627 - -	7,792 3 5	- - -	165 3 5
B.—Travelling and Incidental Expenses -	250 - -	71 9 8	178 10 4	—
	£. 7,877 - -	7,863 13 1	178 10 4	165 3 5
Deduct Deficit - - - - -			165 3 5	
Net Surplus to be Surrendered - - - £.			13 6 11	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess under this head was due to increased Expenditure on Copying and Engrossing.

B.—This Expenditure was uncertain at the time the Estimate was framed, and it was necessary to provide a margin for unforeseen expenses.

The Surplus of 13*l.* 5*s.* 9*d.*, shown on the Account of the Vote "Land Registry," for the year ended 31st March 1897, has been surrendered.

Pay Office, Supreme Court, }  
26 September 1898.

Thomas Lewis,  
Accounting Officer.

C. Crookshank,  
Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 4.

LAND REGISTRY.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head A. Excess.

2. Sub-Head B.—Travelling and Incidental Expenses. I have drawn attention in Sab-Head B. previous years to the wide divergence between Estimate and Expenditure under this Sub-Head, heretofore limited to Incidental Expenses. During the last six years the expenditure for Incidental Expenses has in no case reached 90%, whilst annual provision has been made for an expenditure of 250l.

3. The Net Surplus to be Surrendered is, as shown by the Account, 13l. 6s. 11d. Net Surplus.

								£.	s.	d.
Grant	-	-	-	-	-	-	-	7,877	-	-
Expenditure	-	-	-	-	-	-	-	7,863	13	1
Net Surplus								£.	13	6 11

## EXTRA RECEIPTS, payable to EXCHEQUER.

4. It appears from a statement furnished to me by the Inland Revenue Department Fee Stamps, that 20,256l. 14s. 9d. was received in that Department during the year for Fee, &c. Stamps in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 5.

## COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses connected with the COUNTY COURTS in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—County Court Department (Treasury) Salaries - - - - -	8,558 - -	8,289 9 -	268 11 -	—
B.—County Court Officers, &c., Salaries and Allowances - - - - -	370,213 - -	368,828 5 6	1,384 14 6	—
C.—Travelling and Subsistence - - -	15,000 - -	14,524 11 4	475 8 8	—
D.—Printing and Stationery - - -	22,000 - -	21,632 14 7	367 5 5	—
E.—Registrars in Bankruptcy - - -	24,000 - -	21,559 13 7	2,440 6 5	—
F.—Registrars under Companies (Winding- up) Act - - - - -	300 - -	183 12 7	116 7 5	—
G.—Postage for the Courts - - - -	13,100 - -	12,681 3 7	418 16 5	—
H.—Conveyance of Persons Committed to Prison - - - - -	3,000 - -	2,660 11 9	339 8 3	—
I.—Prosecutions for Assaults on Bailiffs, and other Law Expenses - - - -	300 - -	159 - 9	140 19 3	—
K. Incidental Expenses - - - -	600 - -	571 15 6	28 4 6	—
GROSS TOTAL - - - £.	457,071 - -	451,090 18 2	5,980 1 10	—
	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure.	
			£. 5,980 1 10	
<i>Deduct,—</i>			Surplus of Appropriations in Aid Realised.	
I.—Appropriations in Aid - - - -	429,000 - -	431,671 15 8	£. 2,671 15 8	
NET TOTAL - - - £.	28,071 - -	19,419 2 6	Total Surplus to be Surrendered.	
			£. 8,651 17 6	

CLASS III.—*continued.*

VOTE 5.—COUNTY COURTS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were due partly to the interval which elapsed between the decease of the late Superintendent and two Clerks respectively and the appointment of their successors, and partly to an over-estimate.

B., C., D., G., I.—Impossible to estimate with precision.

E. and F.—Less business than was anticipated.

H.—Smaller number of persons taken to Prison.

K.—Casual variation.

L.—The increase of receipts is attributable to the increase of business in the larger County Courts.

EXTRA REMUNERATION.

During the year a Clerk in the Registry of County Court Judgments received from this Vote the sum of 28*l.* 16*s.* for copying after office hours.

Remuneration has also been received by the Registrar of the Sheerness County Court in respect of his office as Clerk at the Chatham and Sheerness Police Court (Class III., Vote 6, Sub-Head E.).

DISTRICT REGISTRY AND DEEDS OF ARRANGEMENT.

The following payments to County Court Registrars have been recovered during the year from the Vote for the Supreme Court of Judicature, viz., for District Registry Remuneration, the sum of 12,784*l.* 5*s.* 5*d.*; for remuneration under the Deeds of Arrangement Act, 1887, the sum of 1,216*l.* 2*s.* 6*d.*; and in respect of District Registry Fees the sum of 19,208*l.* 1*s.* 2*d.* has been paid over to the Central Office.

COMPANIES (WINDING-UP) ACT FEES.

During the year the sum of 330*l.* 5*s.* has been paid over to the Paymaster General to the credit of "The Companies (Winding-up) Act Fee Account."

The Surplus of 3,034*l.* 3*s.* in respect of the Account of the Vote "County Courts," for the year ended 31st March 1897, has been surrendered, representing the balance of the Surplus of Appropriations in Aid shown upon the said Account, after deducting the amount appropriated in aid of the Grant referred to below.

A Grant has been taken to make good the Deficit reported by the Comptroller and Auditor General upon the Account of the Vote "County Courts," for the year ended 31st March 1897, viz. :—

	£.	s.	d.
Gross Deficit - - - - -	1,061	4	3
Less Appropriations in Aid - - - - -	1,051	4	3
New Grant - - -	£.	10	-

Treasury,  
30 November 1898. }

B. J. Bridgeman,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 5.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Amount to be Surrendered is, as shown by the Account, 8,651*l.* 17*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	457,071	-	-
Expenditure ( <i>Gross</i> ) - - - - -	451,090	18	2
Surplus - - -	£. 5,980	1	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	2,671	15	8
Total Amount to be Surrendered - - -	£. 8,651	17	6

DEFICIENCY IN CASH BALANCE OF THE COUNTY COURT DEPARTMENT.

Deficiency in Balance. 2. The defalcations of 59*l.* 3*s.* 6*d.* and 254*l.* 17*s.* 4*d.* referred to in the fourth paragraph of my Report of last year have not been finally dealt with, and the discrepancy of 85*l.* 8*s.* 11*d.* in the Accounts of the County Court Department has not yet been cleared up. I am informed that these and other questions are still under the consideration of the Treasury.

Richd. Mills,  
Comptroller and Auditor General.



CLASS III.—*continued.*

## VOTE 6.

## POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the POLICE COURTS of LONDON and SHEERNESS, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
METROPOLITAN POLICE COURTS :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	20,054 - -	9,683 3 7	10,370 16 5	—
B.—Travelling Expenses - - - - -	200 - -	80 10 2	119 9 10	—
C.—Clothing - - - - -	25 - -	- - -	25 - -	—
D.—Incidental Expenses - - - - -	400 - -	208 14 2	191 5 10	—
POLICE COURT, SHEERNESS :				
E.—Salary of Clerk - - - - -	350 - -	350 - -	—	—
GROSS TOTAL - - - £.	21,029 - -	10,322 7 11	10,706 12 1	—
			Surplus of Gross Estimate over Expenditure. £. 10,706 12 1	
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
F.—Appropriations in Aid - - - - -	16,129 - -	12,425 6 9	£. 3,703 13 3	
		Surplus of Ap- propriations in Aid over Expenditure.	Net Surplus to be Surrendered.	
NET TOTAL - - - £.	4,900 - -	2,102 18 10	£. 7,002 18 10	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A to D.—In pursuance of an Order made by the Secretary of State, with the concurrence of the Treasury, under Section 10 of the Metropolitan Police Courts Act, 1897, the cost of the Metropolitan Courts was not charged to Voted Moneys after the 30th September 1897.

F.—In pursuance of the Order mentioned above, the Fines imposed at the Metropolitan Courts were **not** appropriated in aid of this Vote after the 30th September 1897.

CLASS III.—*continued.*VOTE 6.—POLICE COURTS, LONDON AND SHERNESS—*continued.*

STATEMENT of Extra Remuneration received by the undermentioned Officers of the Metropolitan Police Courts for the six months ended 30th September 1897, and by the Clerk of the Chatham and Sheerness Courts, for the Year ended 31st March 1898.

COURT.	Name of Officer.	Rank.	Amount.	Service for which Received.	Whether Fixed or Variable.	Source from which Derived.
Bow-street	H. Cavendish	Chief Clerk	£. 30 8 4	Supplying copies of depositions	Variable	Prosecutors and others.
	Ditto	ditto	12 - -	Translating depositions in Extra-dition cases.	ditto	Vote, Police Courts
	J. Gaskell	Second Clerk	34 11 6	Translating depositions in Extra-dition cases.	ditto	ditto
	Ditto	ditto	30 8 4	Supplying copies of depositions	ditto	Prosecutors and others.
	E. K. Y. Rigg	Junior Clerk	47 1 10	ditto	ditto	ditto
	F. T. Martin	Assistant Clerk	13 13 7	ditto	ditto	ditto
	E. Way	First Usher	- 9 -	ditto	ditto	ditto
	J. Cox	Second Usher	- 9 7 -	ditto	ditto	ditto
	G. Scotchbrook	Messenger	- 3 1 -	ditto	ditto	ditto
	A. E. Washbourne	Office Keeper	54 12 -	Cleaning offices	Fixed	Vote, Police Courts
	Ditto	ditto	7 10 -	Supervising forms	ditto	Vote, ditto
	Ditto	ditto	21 13 4	Estimated value of apartments	ditto	Vote, Miscellaneous Buildings } Class I, Vote 5.
	O. Wheeler	Chief Clerk	8 8 8	Supplying copies of depositions	Variable	Prosecutors and others.
Clerkenwell	E. A. Carr	Second Clerk	8 8 8	ditto	ditto	ditto
	R. Cassels	Assistant Clerk	4 12 -	ditto	ditto	ditto
	S. Reed	Usher	5 - -	Keeping Poor Box Account	Fixed	Poor Box Fund.
	H. Roberts	Office Keeper	28 12 -	Cleaning offices	ditto	Vote, Police Courts
	Ditto	ditto	16 13 4	Estimated value of apartments	ditto	Vote, Miscellaneous Buildings } Class I, Vote 5.
	H. P. Newton	Chief Clerk	6 14 8	Supplying copies of depositions	Variable	Prosecutors and others.
	Ditto	ditto	25 - -	Inquiries under the Merchant Shipping Act.	ditto	Treasury and Board of Trade.
	F. H. Glanville	Second Clerk	18 - -	Inquiries under the Merchant Shipping Act.	ditto	ditto
	Ditto	ditto	6 14 8	Supplying copies of depositions	ditto	Prosecutors and others.
	Ditto	ditto	5 - -	Keeping Poor Box Account	Fixed	Poor Box Fund.
Greenwich and Woolwich	E. Wilson	Assistant Clerk	4 9 -	Supplying copies of depositions	Variable	Prosecutors and others.
	J. Tame	Chief Usher	16 13 4	Estimated value of apartments	Fixed	Vote, Miscellaneous Buildings } Class I, Vote 5.
	Ditto	ditto	14 19 -	Cleaning offices	ditto	Vote, Police Courts
	W. H. Grout	Second Usher	12 15 -	Inquiries under the Merchant Shipping Act.	Variable	Treasury and Board of Trade.
	Ditto	ditto	2 10 -	Keeping Poor Box Account	Fixed	Poor Box Fund.
	Ditto	ditto	19 10 -	Cleaning offices	ditto	Vote, Police Courts
	Ditto	ditto	6 10 -	Allowance in lieu of apartments	ditto	ditto
	Ditto	ditto	- - -	- - -	- - -	- - -
	Ditto	ditto	- - -	- - -	- - -	- - -
	Ditto	ditto	- - -	- - -	- - -	- - -

Lambeth	T. C. Martin J. Nixon C. Oliver Ditto	Chief Clerk Second Clerk Office Keeper ditto	21 21 31 3	10 10 4 18	Supplying copies of depositions - ditto - Cleaning offices Cleaning urinals Estimated value of apartments	Variable - ditto - Fixed - ditto - - ditto -	Prosecutors and others, - ditto - Vote, Police Courts - Vote, Miscellaneous Buildings Vote, Miscellaneous Buildings	Class III., Vote 6. Legal } Class I., Vote 5. Legal } Class I., Vote 5.
Marlborough-street	J. R. Lyell	Chief Clerk	22	3	Supplying copies of depositions	Variable	Prosecutors and others,	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	W. Crow	Second Clerk	22	3	- ditto -	- ditto -	- ditto -	
	F. J. Elliott	Assistant Clerk	9	11	- ditto -	- ditto -	- ditto -	
	A. Terry	Office Keeper	22	2	Cleaning offices	Fixed	Vote, Police Courts -	
	Ditto	- ditto -	16	13	Estimated value of apartments	- ditto -	Vote, Miscellaneous Buildings	
Marylebone	W. Tate	Chief Clerk	9	9	Supplying copies of depositions	Variable	Prosecutors and others,	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	H. Withington	Second Clerk	9	9	- ditto -	- ditto -	- ditto -	
	Ditto	- ditto -	2	10	Keeping Poor Box Account	Fixed	Poor Box Fund.	
	R. Sparkes	Assistant Clerk	5	12	Supplying copies of depositions	Variable	Prosecutors and others,	
	W. Trevett	Office Keeper	36	8	Cleaning offices	Fixed	Vote, Police Courts -	
North London	Ditto	- ditto -	16	13	Estimated value of apartments	- ditto -	Vote, Miscellaneous Buildings	
	F. G. Nott-Bower	Chief Clerk	9	4	Supplying copies of depositions	Variable	Prosecutors and others,	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	W. G. Hobbs	Second Clerk	9	4	- ditto -	- ditto -	- ditto -	
	E. Swift	Usher	4	12	- ditto -	- ditto -	- ditto -	
	W. Hart	Office Keeper	4	12	- ditto -	- ditto -	- ditto -	
	Ditto	- ditto -	32	10	Cleaning offices	Fixed	Vote, Police Courts -	
Southwark	Ditto	- ditto -	16	13	Estimated value of apartments	- ditto -	Vote, Miscellaneous Buildings	
	H. Nairn	Chief Clerk	28	14	Supplying copies of depositions	Variable	Prosecutors and others,	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	H. W. Coates	Second Clerk	28	14	- ditto -	- ditto -	- ditto -	
	J. Smith	Assistant Clerk	6	2	- ditto -	- ditto -	- ditto -	
	A. H. Darling	Usher	4	14	- ditto -	- ditto -	- ditto -	
	J. Hyslop	Messenger	7	4	- ditto -	- ditto -	- ditto -	
South Western	J. Barnard	Office Keeper	5	-	Keeping Poor Box Account	Fixed	Poor Box Fund.	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	Ditto	- ditto -	26	-	Cleaning offices	- ditto -	Vote, Police Courts -	
	Ditto	- ditto -	16	13	Estimated value of apartments	- ditto -	Vote, Miscellaneous Buildings	
	G. A. Bird	Chief Clerk	8	16	Supplying copies of depositions	Variable	Prosecutors and others,	
	A. B. Hallé	Second Clerk	8	16	- ditto -	- ditto -	- ditto -	
Thames	J. Willmott	Office Keeper	39	-	Cleaning offices	Fixed	Vote, Police Courts -	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	Ditto	- ditto -	16	13	Estimated value of apartments	- ditto -	Vote, Miscellaneous Buildings	
	S. Savill	Chief Clerk	7	6	Supplying copies of depositions	Variable	Prosecutors and others,	
	J. A. Reid	Second Clerk	7	6	- ditto -	- ditto -	- ditto -	
	A. Clark	Assistant Clerk	1	11	- ditto -	- ditto -	- ditto -	
	E. Holton	Office Keeper	28	12	Cleaning offices	Fixed	Vote, Police Courts -	Class III., Vote 6. Legal } Class I., Vote 5. Legal }
	Ditto	- ditto -	16	13	Estimated value of apartments	- ditto -	Vote, Miscellaneous Buildings	

\* The proper amount in this case is 5/., but Mr. Washbourne omitted to draw the allowance for one quarter in the previous year.

CLASS III.—*continued.*VOTE 6.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

STATEMENT of Extra Remuneration received by the undermentioned Officers of the Metropolitan Police Courts for the six months ended 30th September, 1897 and by the Clerk of the Chatham and Sheerness Courts, for the Year ended 31st March 1898—*continued.*

C O U R T.	Name of Officer.	Rank.	Amount.	Service for which Received.	Whether Fixed or Variable.	Source from which Derived.
West London	F. E. Lowrie	Chief Clerk	£. s. d. 12 19 6	Supplying copies of depositions	Variable	Prosecutors and others.
	J. Wilson	Second Clerk	12 19 6	ditto	ditto	ditto.
	A. W. Perry	Chief Usher	4 6 6	ditto	ditto	ditto.
	A. Swift	Second Usher	4 6 6	ditto	ditto	ditto.
	W. Shore	Messenger	4 6 6	ditto	ditto	ditto.
	A. W. Perry	Office Keeper	31 4 -	Cleaning offices	Fixed	Vote, Police Courts
	Ditto	ditto	16 13 4	Estimated value of apartments	ditto	Vote, Miscellaneous Buildings
	A. H. Safford	Chief Clerk	14 - 10	Supplying copies of depositions	Variable	Prosecutors and others.
	T. Proud	Second Clerk	14 - 10	ditto	ditto	ditto.
	T. Dangerfield	Assistant Clerk	14 - 10	ditto	ditto	ditto.
Westminster	J. Harris	Office Keeper	31 4 -	Cleaning offices	Fixed	Vote, Police Courts
	Ditto	ditto	16 13 4	Estimated value of apartments	ditto	Vote, Miscellaneous Buildings
	H. Titterton	Chief Clerk	9 12 11	Supplying copies of depositions	Variable	Prosecutors and others.
	C. H. Denyer	Second Clerk	9 12 11	ditto	ditto	ditto.
	W. D. Escott	Assistant Clerk	9 12 11	ditto	ditto	ditto.
	J. Costigan	Usher	- 10 -	Keeping Poor Box Account	Fixed	Poor Box Fund.
	C. Brabham	Office Keeper	1 10 -	ditto	ditto	ditto.
	Ditto	ditto	31 4 -	Cleaning offices	ditto	Vote, Police Courts
	Ditto	ditto	16 13 4	Estimated value of apartments	ditto	Vote, Miscellaneous Buildings
	Ditto	ditto				Class III., Vote 6.
Worship-street	H. Titterton	Chief Clerk	9 12 11	Supplying copies of depositions	Variable	Prosecutors and others.
	C. H. Denyer	Second Clerk	9 12 11	ditto	ditto	ditto.
	W. D. Escott	Assistant Clerk	9 12 11	ditto	ditto	ditto.
Chatham and Sheerness	J. Costigan	Usher	- 10 -	Keeping Poor Box Account	Fixed	Poor Box Fund.
	C. Brabham	Office Keeper	1 10 -	ditto	ditto	ditto.
	Ditto	ditto	31 4 -	Cleaning offices	ditto	Vote, Police Courts
[For the 12 months ended 31st March 1898.]						
Chatham and Sheerness	G. Winch	Clerk	408 10 9	Registrar and High Bailiff of Sheerness County Court.	Variable	Vote, County Courts
	Ditto	ditto	3 17 6	Commission on paying over fines	ditto	Kent County Police Pension Fund.

CLASS III.—*continued.*VOTE 6.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

The Surplus of 3,359*l.* 1*s.* 10*d.*, shown on the Account of the Vote "Police Courts, London and Sheerness," for the year ended 31st March 1897, has been surrendered.

Home Office, Whitehall, }  
4 November 1898. }

W. P. Byrne,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 6.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. In accordance with the provisions of the Metropolitan Police Courts Act, 1897 (60 and 61 Vict., cap. 26), the Expenses of the Metropolitan Police Courts, with the exception of the Salaries and Superannuation Allowances of the Police Magistrates, have, from 30th September 1897, ceased to be a charge upon the Votes of Parliament and from 1st October 1897 have been defrayed from the Metropolitan Police Fund. The Fines received at the Metropolitan Courts which, up to 30th September 1897, were applied as Appropriations in Aid of the Vote, have from that date been paid over to the Fund under the same authority.

Transfer to Metropolitan Police Fund of Expenses and Receipts of Metropolitan Police Courts.

2. Effect has not yet been given to Section 6 of the Act which deals with the Salary of the Clerk to the Chatham and Sheerness Stipendiary Magistrate.

3. The Amount to be Surrendered is, as shown by the Account, 7,002*l.* 18*s.* 10*d.*

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	21,029	-	-
Expenditure ( <i>Gross</i> ) - - - - -	10,322	7	11

Surplus - - - £. 10,706 12 1

*Deduct,—*

Estimated Appropriations in Aid not realised - - 3,703 13 3

Amount to be Surrendered - - - £. 7,002 18 10

4. With reference to the deficiency of Appropriations in Aid, I observed that, although the Act did not come into operation until the 1st of October 1897, the Fines inflicted during the preceding month were not credited to Appropriations in Aid. I communicated with the Accounting Officer on the subject, and in reply was informed that the correspondence between the Home Office and the Treasury as to the adjustment of the balance of the Police Courts Account was not yet concluded.

Appropriations in Aid, Deficiency.

## EXTRA RECEIPTS, payable to EXCHEQUER.

5. In addition to the Appropriations in Aid shown by the Account, it appears, from a Return furnished by the Inland Revenue Department, that a sum of 12,256*l.* 12*s.* has been received during the year for Fee, &c. Stamps. Of that amount 6,264*l.* 11*s.* 6*d.* was payable to the Receiver of Metropolitan Police for the period from 1st October 1897.

Stamps.

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 7.

## POLICE, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries of the Commissioner and Assistant Commissioners of METROPOLITAN POLICE and of the Receiver for the METROPOLITAN POLICE DISTRICT, the Pay and Expenses of Officers of the METROPOLITAN POLICE employed on special Duties, and the Salaries and Expenses of the Inspectors of Constabulary, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
METROPOLITAN POLICE :				
A.—Salaries - - - - -	4,300 - -	4,300 - -	—	—
B.—Pay and Expenses of Officers specially employed.	46,000 - -	42,817 5 3	3,182 14 9	—
C.—Habitual Criminals Registry - - -	1,472 - -	1,429 5 11	42 14 1	—
INSPECTORS OF CONSTABULARY :				
D.—Salaries and Allowances - - -	2,625 - -	2,625 - -	—	—
E.—Travelling - - - - -	700 - -	724 1 10	—	24 1 10
F.—Incidental Expenses - - - - -	30 - -	23 6 3	6 13 9	—
GROSS TOTAL - - - £.	55,127 - -	51,918 19 3	3,232 2 7	24 1 10
Deduct,—	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.	
G.—Appropriations in Aid - - - -	20 - -	20 - -	£. 3,208 - 9	
NET TOTAL - - - £.	55,107 - -	51,898 19 3	Surplus to be Surrendered. £. 3,208 - 9	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—It was not found necessary to employ the whole of the force for which provision was made in the Estimate.

C.—The incidental expenses of this Registry proved rather smaller than was expected.

E., F.—Casual variations.

CLASS III.—*continued.*VOTE 7.—POLICE, ENGLAND AND WALES—*continued.*

## EXTRA REMUNERATION.

STATEMENT of Extra Remuneration received by the undermentioned Officers of the Metropolitan Police, whose Salaries are voted by Parliament, for the Year ended 31st March 1898.

NAME.	RANK.	Amount.	Service for which Received.	Whether Fixed or Variable.	Source from which Derived.
		<i>£. s. d.</i>			
Sir E. Bradford - -	Commissioner - -	300 - -	Allowance for House Rent - -	Fixed -	Metropolitan Police Fund.
Ditto - - - -	Ditto - - - -	300 - -	Travelling Expenses, superintending Police at Her Majesty's Dockyards and Military Stations.	ditto -	Army and Navy Votes.
Ditto - - - -	Ditto - - - -	45 - -	Allowance for Telegraph Assistant	ditto -	Metropolitan Police Fund.
A. C. Bruce - - -	Assistant Commissioner	300 - -	Allowance for House Rent - -	ditto -	- - ditto.
Ditto - - - -	Ditto - - - -	150 - -	Travelling Expenses, superintending Police at Her Majesty's Dockyards and Military Stations.	ditto -	Army and Navy Votes.
Ditto - - - -	Ditto - - - -	45 - -	Allowance for Telegraph Assistant	ditto -	Metropolitan Police Fund.
Ditto - - - -	Ditto - - - -	30 - -	Allowance for Stabling - - -	ditto -	- - ditto.
Ditto - - - -	Ditto - - - -	10 10 -	Allowance for Balts and Hire of Vehicles.	ditto -	- - ditto.
R. Anderson - - -	Ditto - - - -	300 - -	Allowance for House Rent - -	ditto -	- - ditto.
Ditto - - - -	Ditto - - - -	150 - -	Travelling Expenses, superintending Police at Ports.	ditto -	Vote, Police, England and Wales Class III., Vote 7.
Ditto - - - -	Ditto - - - -	100 - -	Allowance as Registrar of Anthropometric Measurements.	ditto -	- - ditto.
Ditto - - - -	Ditto - - - -	45 - -	Allowance for Telegraph Assistant	ditto -	Metropolitan Police Fund.
Ditto - - - -	Ditto - - - -	30 - -	Allowance for Stabling - - -	ditto -	- - ditto.
Ditto - - - -	Ditto - - - -	10 10 -	Allowance for Balts and Hire of Vehicles.	ditto -	- - ditto.

The Surplus of 2,846*l.* 2*s.* 11*d.*, shown on the Account of the Vote "Police, England and Wales," for the Year ended 31st March 1897, has been surrendered.

Home Office, Whitehall,  
4 November 1898. }

*W. P. Byrne,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. C. Purkis.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 7.

POLICE, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.**

**Extra Pay and Medals granted in connection with the Jubilee, 1897.**

**Surplus.**

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head E.

2. Sub-Head B.—Payments amounting to 324*l.* 8*s.* 8*d.* have, with the sanction of the Treasury, been charged under this Sub-Head in respect of four days' extra pay, and the cost of medals, granted to those members of the Force who were engaged in the protection of Public Buildings, in recognition of their services during the Jubilee celebration, 1897.

3. The Account shows an Amount to be Surrendered of 3,208*l.* —*s.* 9*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	55,127	-	-
Expenditure ( <i>Gross</i> ) - - - - -	51,918	19	3
Net Surplus - - -	£. 3,208	-	9

METROPOLITAN POLICE FUND ACCOUNTS.

- Accounts of Metropolitan Police Funds.

(A.) to (E.)

4. Accounts of the Receipts and Payments in respect of the Funds of the Metropolitan Police, and the Metropolitan Police Pensions (A. and C.), as audited in this Department, together with my Reports thereon (B. and D.), are appended.

A Statement of the capital raised and expended under the provisions of the Metropolitan Police Acts, 1886, 1887 and 1897, and of the Metropolitan Police Courts Act, 1897 (E) is also appended.

Richd. Mills,  
Comptroller and Auditor General



CLASS III.—*continued.*VOTE 7.—POLICE, ENGLAND AND WALES—*continued.*

## METROPOLITAN POLICE FUND.

(A.)

ACCOUNT, showing Receipts and Expenditure for the Year ended 31st March 1898. .

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
To Balance on 1st April 1897 - - -	431,662	9 -	A.—ADMINISTRATIVE EXPENSES.		
„ A. Salaries of Commissioner, Receiver, and two Assistant Commissioners.	4,300	- -	By 1. Salaries and Allowances, Commissioners' Offices.	23,820	19 4
„ B. Contribution from Local Taxation Account :—			„ 2. Salaries and Allowances, Receiver's Office.	10,963	1 11
(i) On the Rental Assessed - £. s. d.	675,533	2 -	„ 3. Pay of Office Keeper, Charwomen, &c.	1,446	- -
(ii) Under the Agricultural Rates Act, 1896	4,389	14 8	„ 4. Books, printing and stationery (offices and divisions).	7,476	19 10
	679,922	16 8	„ 5. Charges incidental to Sinking Fund	84	7 1
„ C. Receipts from Parishes - - -	845,865	11 10	„ 6. Postage - - - - -	1,206	7 10
„ D. Sums received for special services of Police.	195,358	11 8	„ 7. Travelling expenses - - -	1,209	13 11
„ E. Reimbursement of Expenses ( <i>see contra</i> 51).	14,490	17 3	„ 8. Newspapers and advertisements -	517	18 8
„ F. Receipts for conveyance of Prisoners	6,228	19 4	„ 9. Legal expenses incurred in defending Police Officers.	35	16 8
„ G. Stoppages from pay of Police for Lodgings.	12,061	2 9	„ 10. Cost of audit - - - - -	550	- -
„ H. Proceeds of sale of old stores and cast horses.	482	11 7	B.—OFFICE EXPENSES.		
„ J. Fines levied at Courts of Summary Jurisdiction.	13,670	16 7	„ 11. Rent, &c., old offices - - -	-	
„ K. Miscellaneous receipts - - -	589	- 5	„ 12. Interest, rates, taxes, repairs, &c., New Scotland Yard.	15,034	17 1
„ L. Reimbursement of expenses incurred in the conveyance of Naval Prisoners. ( <i>See contra</i> 59.)	789	5 4	„ 13. Electric lighting - - - -	1,023	5 4
„ M. Receipts for hackney carriage licences.	38,867	14 7	„ 14. Coals and coke - - - -	211	12 4
„ N. Rewards, &c., unclaimed in respect of property found in hackney carriages ( <i>see contra</i> 52).	108	9 2	„ 15. Gas and oil - - - - -	162	8 11
	2,244,398	6 2	„ 16. Furniture, fittings, and repairs to same.	244	19 8
„ Repayment of Advances to Pension Fund	135,000	- -	„ 17. Office contingencies - - -	471	8 11
„ Repayment from Capital of amount temporarily advanced prior to 1st April 1897.	9,434	1 -	„ 18. Management of permanent loan -	225	2 7
Carried forward - - - £.	2,388,832	7 2	C.—PAY AND CLOTHING OF FORCE.		
			„ 19. Salaries of Chief Constables and Superintendents.	14,940	15 4
			„ 20. Pay of Inspectors, Serjeants, and Constables.	1,263,773	16 7
			„ 21. Extra duty pay, rewards, &c. - -	779	- 6
			„ 22. Clothing - - - - -	86,030	11 10
			„ 23. Accoutrements - - - - -	585	16 1
			D.—MEDICAL AND FUNERAL EXPENSES.		
			„ 24. Salaries of Chief and District Surgeons.	6,503	19 7
			„ 25. Pay and allowances of Clerk Serjeant	130	13 4
			„ 26. Medical attendance, medicines, &c.	5,646	12 1
			„ 27. Funeral expenses of police officers -	237	15 -
			Carried forward - - - £.	1,446,314	- 5

CLASS III.—*continued.*VOTE 7.—POLICE, ENGLAND AND WALES—*continued.*METROPOLITAN POLICE FUND.—(A.)—Account, showing Receipts and Expenditure for the Year ended 31st March 1898—*continued.*

RECEIPTS.			EXPENDITURE.		
Brought forward - -			Brought forward - - -		
To Net amounts of Receipts and Payments during the year on account of the following Services:—			E.—HORSES, VANS, CARTS, &c.		
			By 28. Purchase of horses - - - -		
			„ 29. Van-horsing contract - - -		
			„ 30. Forage - - - - -		
			„ 31. Saddlery, farriery, and stable contingencies.		
			„ 32. Purchase and repair of vans and carts		
			F.—ERECTION AND MAINTENANCE OF POLICE STATIONS.		
			„ 33. Purchase of sites and erection of buildings.		
			„ 34. Salaries of Draughtsmen and Clerks of the Works.		
			„ 35. Solicitors' charges - - - -		
			„ 36. Expenses of Arbitration - - -		
			„ 37. Sinking Fund charges, sites and new stations.		
			„ 38. Furniture and fittings for new stations.		
			„ 39. Rent and insurance - - - -		
			„ 40. Interest on loans - - - -		
			„ 41. Rates and taxes - - - -		
			„ 42. Furniture and fittings for existing stations.		
			„ 43. Special works - - - -		
			„ 44. Ordinary repairs - - - -		
			G.—INCIDENTAL CHARGES IN CONNECTION WITH POLICE STATIONS.		
			„ 45. Coals - - - - -		
			„ 46. Gas - - - - -		
			„ 47. Cleaning - - - - -		
			„ 48. Miscellaneous charges - - -		
			H.—MISCELLANEOUS EXPENSES.		
			„ 49. Contingent expenses - - -		
			„ 50. Extraordinary expenses - - -		
			„ 51. Ditto - - ditto, reimbursed (see contra E.).		
			„ 52. Sale of property found in public carriages, paid to Inland Revenue (see contra N.).		
			„ 53. Lanterns - - - - -		
			„ 54. Telegraphs - - - - -		
			„ 55. Building and repair of boats - -		
Carried forward - - - £.			Carried forward - - - £.		

CLASS III.—*continued.*VOTE 7.—POLICE, ENGLAND AND WALES—*continued.*METROPOLITAN POLICE FUND.—(A).—Account, showing Receipts and Expenditure for the Year ended 31st March 1898—*continued.*

RECEIPTS.		EXPENDITURE.	
	£.   s.   d.		£.   s.   d.
Brought forward - - -	2,389,182 18 7	Brought forward - - -	1,620,465 17 1
		I.—PUBLIC CARRIAGE EXPENSES.	
		By 56. Expenses under the Public Carriage Act, 1869.	35,405 18 11
		POLICE COURT EXPENSES (from 1 October 1897 to 31 March 1898).	
		„ Salaries of Clerks, Ushers, &c. - - -	11,316 - 5
		„ Travelling Expenses - - - -	92 16 2
		„ Incidental Expenses - - - -	436 15 -
		„ Legal expenses in connection with the purchase of Freeholds.	97 2 -
		„ Rent, rates and taxes - - - -	1,587 18 7
		„ Coals, gas, cleaning and miscellaneous expenses.	853 15 8
		„ Repairs - - - - -	266 12 -
		„ Retired allowances - - - -	911 14 -
		K.—RETIRED ALLOWANCES.	
		„ 57. Retired allowances to Officers, Clerks, &c.	2,534 6 4
		„ 58. Pensions to public carriage attendants.	27 12 5
		„ 58A. Contribution to make good the deficiency of the Pension Fund for 1896–97.	80,671 5 9
		L.—SPECIAL EXPENSES.	
		„ 59. Expenses incurred in conveyance of Naval prisoners ( <i>see contra L.</i> ).	807 15 6
		M. REPAYMENTS.	
		„ 61. Lodging deductions repaid to the Admiralty and War Departments.	2,146 12 3
		„ 62. Excess of Police Rate repaid to parishes.	842 10 3
		N.—EXPENSES IN CONNECTION WITH THE QUEEN'S JUBILEE CELEBRATION.	18,425 7 5
		TOTAL - - - £.	1,776,889 19 9
		„ Advances to Pension Fund - - -	135,000 - -
		„ Balance on 31st March 1898, viz. :	
		Cash - - - - - £.   s.   d.	
		Sub-Accounting Officers 3,838 14 3	
		Amount to be recovered on Audit disallowances 3 2 6	
			477,292 18 10
£.	2,389,182 18 7	£	2,389,182 18 7

A. Richard Pennefather.

28 November 1898

1769.

M M 2

CLASS III.—*continued.*VOTE 7.—POLICE, ENGLAND AND WALES—*continued.*

(B.)

REPORT of the COMPTROLLER and AUDITOR GENERAL on the ACCOUNT of the  
METROPOLITAN POLICE FUND.

- Strength of the Force. 1. The actual strength of the Force on a given day has been compared with, and found to be within, the numbers authorised.
- Prisoners' Property Fund 2. The regulations made by the Home Secretary with regard to the Prisoners' Property Fund in pursuance of Sec. 2 of the Police (Property) Act, 1897, do not appear to have yet come into operation, as transactions relating to the Fund are still recorded in the Metropolitan Police Fund Accounts.  
In answer to a recent inquiry the Accounting Officer states that he is in correspondence with the Secretary of State on the matter.
- Police Courts, London and Sheerness. 3. The Account includes one half year's receipts and expenditure in connection with the Police Courts (except Chatham and Sheerness) hitherto provided for in Class III. Vote 6 of the Civil Service Estimates. The transfer to the Metropolitan Police Fund of the expenses of the London Courts took effect from the 1st October 1897, by order of the Home Secretary under the Metropolitan Police Courts Act, 1897.  
The Courts at Chatham and Sheerness were not brought under the Metropolitan Police Authorities until 1st April 1898.
- Balance on 31st March 1898. 4. The Balance standing to the credit of the Police Fund on 31st March 1898 is, as shown by the Account, 477,292*l.* 18*s.* 10*d.* This amount is, however, liable to a deduction of 93,654*l.* 1*s.* 10*d.* to make good the deficiency of the Pension Fund in accordance with the terms of Section 19 of the Police Act 1890 (53 and 54 Vict. c. 45).

## STORE ACCOUNTS.

- Store Accounts. 5. The Store Ledgers recording the Receipts and Issues of Equipment and other Stores at Head Quarters have been inspected, with generally satisfactory results.

*Richd. Mills,*  
Comptroller and Auditor General

CLASS III.—*continued.*VOTE 7.—POLICE, ENGLAND AND WALES—*continued.*

## METROPOLITAN POLICE PENSION FUND.

(C.)

ACCOUNT, showing Receipts and Payments for the Year ended 31st March 1898.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Deductions from Pay of Police.	31,630	19 5	By Balance --- Deficiency for 1896-97, as per last Statement.	80,671	5 9
„ Fines imposed at Courts of Summary Jurisdiction.	8,141	2 6	„ Pensions under the old Superannuation Act.	150,550	3 9
„ Proceeds of Sale of Old Clothing.	2,572	10 9	„ Pensions under the Police Act, 1890.	172,235	3 6
„ Contributions from Public Departments, &c.	39,037	7 1	„ Gratuities to men - -	3,955	1 3
„ Dividends from Capital invested.	101	3 8	„ Rateable deductions returned to men.	351	7 2
„ Fees for Pedlars' and Chimney Sweepers' Certificates.	534	10 -	„ Pensions to men of the old Horse Patrol and Thames Police.	58	- -
„ Fees for serving Summonses, &c.	5,335	12 -	„ Pensions to widows and children.	807	3 7
„ Contribution under Local Taxation (Customs and Excise) Act, 1890.	150,000	- -	„ Gratuities to widows and children of men who have died in the Force.	1,938	- 10
„ Contribution from the Metropolitan Police Fund to make good the deficiency for 1896-97 ( <i>see contra</i> ).	80,671	5 9	„ Gratuities to widows and children of pensioners who have died within 12 months of grant of Pension.	206	7 4
„ Advance from the Metropolitan Police Fund.	135,000	- -	„ Expenses of Management -	905	19 10
„ Deficiency of the Fund for 1897-98.	93,654	11 10	„ Advances repaid to Metropolitan Police Fund.	135,000	-
Less disallowance on Audit to be recovered.	-	10 -			
	93,654	1 10			
£.	546,678	13 -	£.	546,678	13

November 1898.

A. Richard Pennefather.

CLASS III.—continued.

VOTE 7.—POLICE, ENGLAND AND WALES—continued.

(D.)

REPORT of the COMPTROLLER and AUDITOR GENERAL on the ACCOUNT of the METROPOLITAN POLICE PENSION FUND.

THE Account shows a Deficit on 31st March 1898 of 93,654*l.* 1*s.* 10*d.*, which, under the terms of Section 19 of the Police Act, 1890, will have to be made good out of the Police Fund.

*Richd. Mills,*  
Comptroller and Auditor General.

(E.)

METROPOLITAN POLICE CAPITAL ACCOUNT.

1. Authorised by 49 Vict. c. 22, as amended by 50 & 51 Vict. c. 45, and 60 & 61 Vict. c. 42.

	Receipts prior to 1 April 1897.	Receipts during year to 31 March 1898.	Total Receipts.		Expended to 31 March 1897.	Expended during year to 31 March 1898.	Total Expended.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Loan from Metropolitan Board of Works.	200,000 - -	- - -	200,000 - -	Purchase of Sites, viz.:— New Scotland Yard - - -	186,200 - -	- - -	186,200 - -
Metropolitan Police Debenture Stock.	250,000 - -	50,000 - -	300,000 - -	Other sites - - -	43,535 - -	1,300 - -	44,835 - -
Net Premium on issue thereof	333 2 2	2,750 - -	3,083 2 2	Erection of New Scotland Yard.	111,555 7 2	- - -	111,555 7 2
Sale of Surplus Lands, &c. -	1,169 7 6	- - -	1,169 7 6	Erection of Police Stations -	17,348 5 7	- - -	17,348 5 7
Transferred from Account No. 2 for cost of Police Courts, purchased out of Metropolitan Police Funds, prior to 1st October 1897.	- - -	15,425 - -	15,425 - -	Purchase of Freehold of existing Stations and Courts.	101,064 15 9	6,170 - -	108,134 15 9
				Investment of Premium in Sinking Fund.	333 2 2	- - -	333 2 2
				Balance on 31st March 1898 -	- - -	- - -	51,270 19 -
£.	451,502 9 8	68,175 - -	519,677 9 8	£.	460,936 10 8	7,470 - -	519,677 9 8

METROPOLITAN POLICE (POLICE COURTS) CAPITAL ACCOUNT.

2. Authorised by 60 & 61 Vict. c. 26, s. 4.

	Total received to 31 March 1898.		Total expended to 31 March 1898.
	£. s. d.		£. s. d.
Metropolitan Police Debenture Stock - - -	50,000 - -	Amount transferred to Account No. 1 for cost of Police Courts purchased out of Metropolitan Police Funds prior to 1st October 1897.	15,425 - -
Net premium on issue thereof - - -	2,750 - -	Purchase of Freehold of Police Courts during the year ended 31st March 1898.	6,750 - -
		Balance on 31st March 1898 - - -	30,575 - -
£.	52,750 - -	£.	52,750 - -

28 November 1898.

*A. Richard Pennefather.*

## CLASS III.—continued.

## VOTE 8.

## PRISONS, ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the PRISONS in ENGLAND, WALES, and the COLONIES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
<b>SUPERINTENDENCE.</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	23,184 - -	22,760 16 9	423 3 3	—
B.—Travelling Expenses - - -	2,300 - -	1,968 12 8	331 7 4	—
C.—Incidental Expenses - - -	250 - -	241 19 8	8 - 4	—
<b>PRISONS, &amp;c.</b>				
D.—Pay and Allowances of Officers, including Uniform - - - -	309,947 - -	303,705 - 8	6,241 19 4	—
E.—Victualling - - - - -	70,000 - -	67,899 14 - $\frac{1}{2}$	2,100 5 11 $\frac{1}{2}$	—
F.—Clothing, Bedding, Furniture, &c. -	26,700 - -	25,409 1 11 $\frac{1}{2}$	1,290 18 - $\frac{1}{2}$	—
G.—Medicines, Surgical Instruments, &c. -	2,280 - -	2,385 - 7	- - -	105 - 7
H.—Gratuities to Prisoners and Charities -	9,500 - -	8,755 13 10	744 6 2	—
I.—Fuel, Light, Water, Cleaning Articles, &c. - - - - -	46,000 - -	43,959 5 4	2,040 14 8	—
K.—Rent, &c. - - - - -	500 - -	495 8 4	4 11 8	—
L.—Escort and Conveyance - - - -	39,000 - -	40,387 8 4	- - -	1,387 8 4
M.—New Buildings and Alterations, &c. -	55,000 - -	50,211 9 10	4,788 10 2	—
N.—Ordinary Repairs of Buildings - -	16,500 - -	20,945 19 11	- - -	4,445 19 11
O.—Fine Fund - - - - -	150 - -	55 11 -	94 9 -	—
P.—Travelling and Removal Expenses of Officers - - - - -	4,000 - -	5,235 9 4 $\frac{1}{2}$	- - -	1,235 9 4 $\frac{1}{2}$
Q.—Incidental Expenses - - - - -	4,000 - -	3,957 11 11	42 8 1	—
R.—Maintenance of Criminal Lunatics -	3,500 - -	4,032 11 10	- - -	532 11 10
<b>COLONIAL SERVICES.</b>				
S.—Maintenance of Imperial Convicts - -	500 - -	323 19 5	176 - 7	—
T.—Maintenance of Invalids, Lunatics, Paupers, Paupers' Children, Funeral Expenses, &c. - - - - -	4,040 - -	3,679 14 8	360 5 4	—
<b>GROSS TOTAL - - - £.</b>	617,351 - -	606,410 10 1 $\frac{1}{2}$	18,646 19 1 $\frac{1}{2}$	7,706 10 - $\frac{1}{2}$
			Net Surplus of Gross Estimate over Expenditure.	
			£. 10,940 9 10 $\frac{1}{2}$	
			Surplus of Appropriations in Aid Realised.	
			£. 3,571 13 7 $\frac{1}{2}$	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	<b>Total Surplus to be Surrendered.</b>	
U.—Appropriations in Aid - - - -	16,500 - -	20,071 13 7 $\frac{1}{2}$	£. 14,512 3 6	
<b>NET TOTAL - - - £.</b>	600,851 - -	586,338 16 6		

## NOTE of the Expense of the Manufacturing Department, Farm, &amp;c.

	Receipts.	Payments.	Excess of Receipts over Payments.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - -	107,296 17 7	91,804 14 -	15,492 3 7
Farm - - - - -	3,709 17 6	2,309 17 8	1,399 19 10
Miscellaneous - - - - -	3,220 3 2 $\frac{1}{2}$	40 13 -	* 3,179 10 2 $\frac{1}{2}$
		£.	20,071 13 7 $\frac{1}{2}$

\* This sum includes an amount of 300*l.* the purchase money for a slip of land at Wakefield.

CLASS III.—*continued.*VOTE 8.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

## EXPLANATION of the Causes of the Variation between Expenditure and Grant.

- A.—Saving due to unexpected change in *personnel*.  
 B.—Incidental to Estimate.  
 C.—Incidental to Estimate. Under this Sub-Head was charged 38*l.*, the annual contribution from the United Kingdom for a permanent representation on the International Penitentiary Commission, and 18*l.* for a translation of an Italian Prison Report.  
 D.—Incidental to Estimate. Gratuities on retirement for marriage were paid to Mrs. J. L. Abbott, 45*l.* 10*s.* 10*d.*, Holloway; Mrs. E. J. Lewis, 34*l.*, Birmingham; Mrs. M. C. Gough, 63*l.* 1*s.* 11*d.*, Holloway; and Mrs. Davies, 31*l.* 10*s.*, Worcester, and charged under this Sub-Head.  
 E.—Incidental to Estimate.  
 F.—Incidental to Estimate.  
 G.—Incidental to Estimate.  
 H.—Incidental to Estimate, and decrease in the number of Convicts discharged.  
 I.—The price of coal has ruled low.  
 K.—Incidental to Estimate.  
 L.—The claims of Local Authorities for conveyance of committed prisoners continue to increase, and there has been an increase in the transfers of prisoners in order to prevent overcrowding in Metropolitan and some other prisons.  
 M.—Some proposed works were omitted in order to make provision for an unexpected excess under "Ordinary Repairs."  
 N.—The excess is due mainly to the condition of the older prisons as regards roofs, boundary walls, chimney shafts, boilers, &c., many of which called for earlier attention than was anticipated.  
 O.—This outlay is limited to the balance of fines available on account of current and former years.  
 P.—This excess is mainly due to the large number of transfers occasioned by the retirement of old Officers, and by the substitution of Class V. Governors for Chief Warders in charge, and that of Clerk and School-master Warders for Clerks. These changes contributed to the saving affected under D, "Pay and Allowances."  
 Q.—Incidental to Estimate. Under this Sub-Head was written off, by Treasury Authority, as a bad debt, the small balance of the defalcation of the late Storekeeper of Stafford Prison, which was irrecoverable from his estate.  
 R.—The expenditure continues to grow, and some Local Authorities are raising their charge as against Out-County or Borough Patients.  
 S.—Incidental to Estimate.  
 T.—Incidental to Estimate.  
 U.—More was realised as the proceeds of Prison labour than was expected, partly owing to the fact of a large balance of stock remaining on hand from the previous year.

The excess of receipts over expenditure, Manufacturing Department, is accounted for as follows, viz.:—

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Excess of receipts over expenditure - - -							15,492	3	7
Net profit, as per Manufacturing Statement -				16,909	14	7			
Deduct, amount of increase of stock within the year 1897-98 - - -	303	1	3						
„ amount of increase in debts due to Manufacturing Department, 1897-98	3,035	2	6						
	3,338	3	9						
Add, amount of increase in debts due by Manufacturing Department, 1897-98	1,920	12	9				1,417	11	-
							15,492	3	7

## EXTRA REMUNERATION.

Fees paid by Coroners to certain Medical Officers, whose salaries are charged under D., are included in Q. The sum of 50*l.* was paid to the Comptroller of Prison Industries, from the Vote for the Charity Commission, for acting as Auditor of Accounts of Official Trustees of Charitable Funds.

The total amount of fines abated from Officers' pay was 57*l.* 6*s.*

The cost of the maintenance of convicts employed on the Admiralty Works was 9,765*l.*, and on War Department Works 8,994*l.*

The surplus of 3,922*l.* -*s.* 11*d.*, shown on the Account of the Vote "Prisons, England and the Colonies," for the year ended 31st March 1897, has been surrendered.

Cecil Crickmay.

E. Ruggles-Brise,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd. Mills,  
Comptroller and Auditor General.



CLASS III.—continued.

VOTE 8.—PRISONS, ENGLAND AND THE COLONIES—continued.

NEW BUILDINGS AND ALTERATIONS.—Expenditure, 1897-98.

Names of Prisons and Heads of Services.	Amounts Voted.	Amounts Expended.	REMARKS.
<i>Constructing and Improving.</i>	£.	£.	
Cardiff - - - - -	800	563	
Chelmsford - - - - -	1,130	930	
Dartmoor - - - - -	1,000	871	
Manchester - - - - -	2,000	2,000	
Pentonville - - - - -	4,200	3,883	
Portland - - - - -	2,000	999	
Usk - - - - -	1,600	1,250	
Various Prisons in small sums - - - - -	4,640	4,634	
<i>Providing Means for First-class Hard Labour.</i>			
Various Prisons in small sums - - - - -	1,300	1,230	
<i>Providing Cooking and Washing Accommodation.</i>			
Various Prisons in small sums - - - - -	2,400	2,395	
<i>Providing Officers' Quarters.</i>			
Various Prisons - - - - -	13,304	12,052	
<i>Sanitary Services at various Prisons - - - - -</i>	6,300	5,561	
<i>Providing and Improving Stores and Workshops - - -</i>	1,650	1,457	
<i>Providing and Improving Hospitals.</i>			
Liverpool - - - - -	2,000	* 2,851	* Treasury Authority, 22nd October 1897, for Additional Expenditure of 900£., to be saved on Hospital Item "Various Prisons."
Parkhurst (Revised Estimate and Re-vote) - - - - -	1,126	1,126	
Swansea - - - - -	1,800	1,691	
Various Prisons in small sums - - - - -	1,600	835	
<i>Providing Disinfecting Apparatus.</i>			
Various Prisons in small sums - - - - -	50	22	
<i>Improving the Security of Prisons - - - - -</i>	1,700	1,713	
<i>Miscellaneous Services - - - - -</i>	4,400	4,222	
TOTAL - - - £.	55,000	50,285	

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of PRISONS in ENGLAND and WALES, for the Year ended 31st March 1898.

Dr.			Cr.		
To Stores, Book Debts, &c., on 1st April 1897	£. s. d.	£. s. d.	By Receipts for Goods sold - - - - -	£. s. d.	£. s. d.
Less,—Due on open Accounts - - -	80,892 19 1			52,791 7 1	
	19,955 11 1		" Stores issued to Prison Department, as under :—	£. s. d.	
" Payments for Stores, Materials, &c. - - - - -		82,774 15 8	C.—Incidental Expenses - - - - -	2 10 2	
" Stores received from Prison Department, as under :—			D.—Pay and Allowances of Officers, including Uniform - - - - -	6,823 4 6	
Manufacturing Department - - -	8,968 14 3		E.—Victualling - - - - -	13,898 2 11	
Farm - - - - -	21 6 2	8,990 - 5	F.—Clothing, Bedding, Furniture, &c. -	21,025 6 11	
" Sundry Creditors on 31st March 1898 :—			G.—Medicines, Surgical Instruments, &c. -	33 15 -	
Trade Firms - - - - -	19,566 19 9		I.—Fuel, Light, Water, Cleaning Articles, &c. - - - - -	1,086 17 3	
Prison Department - - - - -	2,309 4 1		M.—New Buildings and Alterations -	665 15 6	
Other Public Departments - - -	—	21,876 3 10	N.—Ordinary Repairs of Buildings -	446 13 1	
Net Profit - - - - -		16,900 14 7	Q.—Incidental Expenses - - - - -	374 1 10	
			Farm - - - - -	140 11 2	
			Manufacturing Department - - -	8,968 14 3	53,465 12 7
			" Stores, Book Debts, &c., on 31st March 1898 :—		
			Stores, &c. - - - - -	61,183 12 1	
			Book Debts, viz. :—		
			Private Customers - - - - -	567 10 1	
			Prison Department - - - - -	12,735 1 9	
			Other Public Departments - - -	9,744 18 11	84,231 2 10
	£.	191,488 2 6		£.	191,488 2 6

James Duncan,  
Comptroller of Prison Industries.

CLASS III.—*continued.*

## VOTE 8.

## PRISONS, ENGLAND AND THE COLONIES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of Estimate has taken place under Sub-Heads G., L., N., P., and R.

Travelling Expenses, Sub-Head B. 2. The expenditure under Sub-Head B. "Travelling Expenses," includes a sum of 91*l.* 8*s.* paid, with Treasury sanction, to the Chairman of the Prison Commissioners for his expenses in visiting various Prisons in the United States of America.

Sub-Head F. Clothing, &c. 3. Sub-Head F. "Clothing, &c." This Sub-Head has been charged with the sum of 5*l.* paid as compensation to a Prisoner whose private clothes could not be found when the time arrived for his discharge.

Sub-Head M., New Buildings, &c. 4. Sub-Head M, "New Buildings, &c." The difference between the sum expended (50,211*l.* 9*s.* 10*d.*) and the total (50,285*l.*) shown in the detailed statement of "New Buildings, &c.", is due to a re-payment by the Borough of St. Albans in respect of the paving of a road, and to a small recovery on another account.

The vouchers connected with the expenditure under this Sub-Head are now rendered in a form which shows the allocation of the expenditure to the various items of the Sub-Head detailed in the statement appended to the Account.

While the direct charges appear to have been correctly allocated, a sum of 2,847*l.* 13*s.* 8*d.*, comprising the Pay and Travelling Expenses of Draughtsmen, Clerks of Works, &c., &c., charged during the year to the Sub-Head generally, was, at the close of the year, distributed over the various Items, in amounts bearing no apparent proportion to the works in hand.

On enquiry I was informed by the Accounting Officer that the distribution had been made in accordance with a practice adopted for years past, viz., to place the charge where it can be best met by savings on the different Items.

As the detailed statement was intended to afford a means of comparison between actual and estimated expenditure on the various New Buildings and Alterations, it is obvious that the practice of distributing unappropriated expenditure at the end of the year without relation to the works undertaken, deprives the statement of much of its value for its intended purpose.

Explanations of causes of variation between expenditure and grant. Surplus.

5. I do not think that the words "Incidental to Estimate" afford a sufficient explanation of the causes of variation between expenditure and grant under Sub-Heads D., E., and F., and I consider that more information should be given in regard to similar variations in future.

6. The Amount to be Surrendered is, as shown by the Account, 14,512*l.* 3*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	617,351	—	—
Expenditure ( <i>Gross</i> )	606,410	10	2
Net Surplus	£.	10,940	9 10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	3,571	13	8
Total Amount to be Surrendered	£.	14,512	3 6

CLASS III.—*continued.*VOTE 8.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

## STORE AND MANUFACTURING ACCOUNTS.

7. A local test examination of the Accounts of the Receipts and Issues of Provisions Store and Miscellaneous Stores for Prison use was held at the prisons of Lincoln, Hull, Accounts. Durham, Newcastle, Lancaster, Preston, and at the Convict Establishment at Borstal, with satisfactory results.

With reference to my remarks in paragraph 7 of last year's Report, I may mention that in March last the Commissioners issued a Standing Order calling the attention of the various Governors and Storekeepers to the necessity of exercising the strictest care in observing the regulations governing the survey, and accounting for articles of Floating Stock; and, I may add, that in this year's local test examination the accounting for Floating Stock showed a general improvement of practice.

8. The accuracy of the Abstract Statement of Manufacturing Accounts appended to the Appropriation Account has also been tested at the above-named prisons by an examination of the books, &c., in which the cash and store transactions of the Manufacturing Department are locally recorded. The result of this examination was satisfactory. Local Test of Manufacturing Accounts.

9. Farming operations are now carried on to a considerable extent at several of the Convict Establishments, particularly at Dartmoor, and it seems desirable that an Abstract Statement of Farm Accounts, similar to that furnished in regard to Manufacturing Accounts, should, in future, be submitted for publication with the Appropriation Account. Farm Accounts.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III—*continued.*

## VOTE 9.

## REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the Maintenance of JUVENILE OFFENDERS in REFORMATORY, INDUSTRIAL, and DAY INDUSTRIAL SCHOOLS in GREAT BRITAIN, and of the INSPECTOR of REFORMATORIES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTOR OF REFORMATORIES, &c. :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	6,780 - -	7,031 8 4	—	251 8 4
B.—Travelling - - - - -	900 - -	1,034 3 11	—	134 3 11
C.—Legal Proceedings - - - - -	1,200 - -	1,459 15 7	—	259 15 7
D.—Incidental Expenses - - - - -	200 - -	193 12 -	6 8 -	—
ENGLAND :				
E.—Reformatory Schools - - - - -	64,000 - -	61,565 3 5	2,434 16 7	—
F.—Industrial Schools - - - - -	132,000 - -	130,666 - 1	1,333 19 4	—
G.—Industrial Truant Schools - - - - -	8,500 - -	7,947 15 2	552 4 10	—
H.—Day Industrial Schools - - - - -	6,500 - -	5,627 12 10	872 7 2	—
SCOTLAND :				
I.—Reformatory Schools - - - - -	12,250 - -	11,427 14 10	822 5 2	—
K.—Industrial Schools - - - - -	55,000 - -	53,478 3 10	1,521 16 2	—
L.—Day Industrial Schools - - - - -	1,300 - -	1,030 8 1	269 11 11	—
GROSS TOTAL - - - £.	288,630 - -	281,461 18 1	7,813 9 9	645 7 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 7,168 1 11	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.	£. 1,463 4 9	
M—Appropriations in Aid - - - - -	22,500 - -	23,963 4 9	Total Surplus to be Surrendered.	
NET TOTAL - - - £.	266,130 - -	257,498 13 4	£. 8,631 6 8	

CLASS III—*continued.*VOTE 9.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is due to the appointment during the year of an additional Assistant Inspector and of an additional Agent for the collection of parental contributions in the London District.

B.—This excess is due to the appointment of the additional Assistant Inspector.

C.—This excess arises from the payment to the City of Liverpool of arrears of costs which had not previously been claimed.

D.—A casual variation.

E.—The anticipated increase in the number of commitments was realised, but was counterbalanced by the number of licences and discharges.

F.—This Estimate is necessarily only approximate.

G.—The probable number of children under detention was over-estimated. A new School in contemplation at the time of framing the Estimate was not established.

H.—The margin allowed for possible fluctuations in numbers proved excessive.

I.—The expected increase in commitments did not take place, and it was decided during the year to close one of these Schools.

K.—The proportion of cases at the lower rate of Government Contribution was greater than had been anticipated.

L.—The new School for which provision was allowed was not opened during the year.

M.—This surplus arises as follows :—

	£.	s.	d.
Parental Contributions in excess of Estimate	1,369	11	7
Costs recovered in excess of Estimate	93	13	2
	1,463	4	9

Special efforts were made during the year to enforce parental responsibility.

## EXTRA REMUNERATION.

Messrs. R. Stemp and H. Silver, who were appointed during the year 1897–98, as Agents for the collection of Parental Contributions, are respectively in receipt of pensions of 112*l.* 16*s.* 10*d.* and 121*l.* 6*s.* 8*d.*, payable from the Metropolitan Police Pension Fund.

The Surplus of 5,938*l.* 11*s.* 5*d.*, shown on the Account of the Vote “Reformatory and Industrial Schools, Great Britain,” for the year ended 31st March 1897, has been surrendered.

Home Office, Whitehall,  
4 November 1898. }

W. P. Byrne,  
Accounting Officer.

I certify that, to the extent to which a detailed audit has been applied, this Account has been found correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 9.

## REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B., and C.

**Parental Contributions.** 2. With reference to paragraph 2 of my Report on the Vote for the year 1896–97, I have to observe that a Bill was not introduced last Session to facilitate the collection of Parental Contributions.

There was a small increase, practically confined to London and Glasgow, of about 230*l.* in the amount of the Parental Contributions received this year, as compared with the amount received in the year 1896–97.

From the explanation of the difference between the estimated and realised Appropriations in Aid, it will, however, be seen that the amount of Parental Contributions actually received was 1,369*l.* 11*s.* 7*d.* more than was anticipated.

I notice that the Inspector of Reformatory and Industrial Schools, Great Britain, in his Report, addressed to the Secretary of State, for the year 1897 (Parliamentary Paper, c. 8996, Session 1898), states that the average amount collected is, as last year, rather more than 1*l.* per head of children under detention, and that it is extremely doubtful whether it will be possible to much improve these figures so long as the law remains unaltered. He adds suggestions for its amendment.

**Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 8,631*l.* 6*s.* 8*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	288,630	-	-
Expenditure ( <i>Gross</i> ) - - - - -	281,461	18	1
Net Surplus - - -	£. 7,168	1	11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	1,463	4	9
Total Amount to be Surrendered - - -	£. 8,631	6	8

**Total Cost.** 4. From the Parliamentary Paper quoted above, the following figures have been extracted, showing the total expenditure for the maintenance of Reformatory and Industrial Schools in Great Britain during the year 1897 :—

	£.	s.	d.
Reformatory Schools - - - - -	117,352	12	4
Industrial Schools - - - - -	385,080	12	2
Truant Schools - - - - -	26,466	9	2
Day Industrial Schools - - - - -	29,965	6	10
Total - - -	£. 558,865	-	6

The same Report shows the receipts to have amounted to 547,909*l.* 18*s.* 9*d.*, and to have been as follows :—

## REFORMATORY SCHOOLS :

	£.	s.	d.
Treasury Allowance - - - - -	72,902	5	3
Subscriptions, Legacies, &c. - - - - -	1,716	10	10
Payments from Rates - - - - -	24,978	14	7
Payments from Voluntary Associations - - - - -	117	5	-
Sundries, Interest on Investments, &c. - - - - -	2,097	11	6
Profit on Industrial Departments, including hire of Labour (3,538 <i>l.</i> 8 <i>s.</i> 5 <i>d.</i> ) - - - - -	11,667	12	3
Total - - -	£. 113,479	19	5

CLASS III.—*continued.*VOTE 9.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN—*continued.*

## INDUSTRIAL SCHOOLS:

	£.	s.	d.
Treasury Allowance - - - - -	184,032	10	9
Subscriptions, Legacies, &c. - - - - -	23,056	8	4
Payments from Rates - - - - -	52,374	17	3
Payments from School Boards - - - - -	78,213	12	7
Payments from Parochial Authorities - - - - -	3,324	11	-
Payments for Voluntary Innates and Sundries - - - - -	11,855	7	11
Profits from Industrial Departments, including hire of labour (6,091 <i>l.</i> 5 <i>s.</i> 5 <i>d.</i> ) - - - - -	25,535	8	1
Total - - - - -	£. 378,392	15	11

## TRUANT SCHOOLS:

	£.	s.	d.
Treasury Allowance - - - - -	7,935	13	10
Payments from School Boards - - - - -	17,644	1	4
Profits in Industrial Departments, and Sundry Receipts - - - - -	1,008	15	1
Total - - - - -	£. 26,588	10	3

## DAY INDUSTRIAL SCHOOLS:

	£.	s.	d.
Treasury Allowance - - - - -	6,811	1	10
Payments from School Board and Local Authorities - - - - -	16,755	4	1
Payments by Parents - - - - -	2,659	1	6
Payments from Parochial Authorities - - - - -	1,085	9	8
Subscriptions - - - - -	1,470	18	9
Profits on Industrial Departments - - - - -	390	15	4
Sundry Receipts not described - - - - -	276	2	-
Total - - - - -	£. 29,448	13	2

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 10.

## BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of the Maintenance of CRIMINAL LUNATICS in the BROADMOOR CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	11,633 - -	11,474 14 4	158 5 8	—
B.—Victualling, and Allowances in lieu -	9,833 - -	9,195 13 11	637 6 1	—
C.—Uniform for Attendants and Servants -	380 - -	370 19 3	9 - 9	—
D.—Clothing for Patients - - - -	1,300 - -	1,297 1 5	2 18 7	—
E.—Bedding, House and Table Linen - -	380 - -	380 5 2	- - -	- 5 2
F.—Medicines, Surgical Instruments, &c. -	210 - -	184 - 9	25 19 3	—
G.—Furniture, Kitchen Utensils, Crockery, &c.	700 - -	678 14 6	21 5 6	—
H.—Fuel, Light, and Water - - - -	2,600 - -	2,583 - 4	16 19 8	—
I.—Soap, Scouring and Cleaning Articles -	300 - -	269 6 2	30 13 10	—
K.—Allowance in lieu of Quarters - - -	411 - -	376 6 -	34 14 -	—
L.—Escort and Conveyance of Patients -	70 - -	150 4 -	- - -	80 4 -
M.—Allowances to Patients, and Gratuities on Discharge - - - -	600 - -	588 13 6	11 6 6	—
N.—New Works and Alterations - - -	2,092 - -	2,510 16 5	- - -	418 16 5
O.—Ordinary Repairs of Buildings, Roads, Fences, and Drains - - - -	2,000 - -	1,988 3 1	11 16 11	—
P.—Incidental Expenses - - - -	430 - -	420 12 2	9 7 10	—
GROSS TOTAL - - - £.	32,939 - -	32,468 11 -	969 14 7	499 5 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 470 9 -	
			Deficiency of Appropriation in Aid Realised.	
			£. 11 5 6	
			£. 459 3 6	
			Surplus of Receipts over Payments on Farm and Garden.	
			£. - 16 2	
			Total Surplus to be Surrendered.	
			£. 459 19 8	
	Estimated.	Realised.		
Q.—Appropriation in Aid - - - -	985 - -	973 14 6		
Farm and Garden :—	31,954 - -	31,494 16 6		
Receipts - - - -	£. s. d.			
Payments - - - -	1,973 8 8			
Surplus - - - -	1,972 12 6			
	£. - 16 2	- 16 2		
NET TOTAL - - - £.	31,954 - -	31,494 - 4		

Number of Criminal Lunatics Estimated for - - - - - 650  
Daily Average Number of Criminal Lunatics actually maintained - - - - - 644



CLASS III.—*continued.*VOTE 10.—BROADMOOR CRIMINAL LUNATIC ASYLUM—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus due to vacancies and fluctuations in the Staff.

B.—Surplus due in part to lower numbers actually maintained than were provided for, but chiefly to the prices of the principal articles of consumption having been lower than was anticipated.

C., D.—Amounts unexpended.

E.—Accidental fractional excess.

F.—Amount unexpended. The requirements were less than was anticipated.

G., H.—Amounts unexpended.

I.—Amount unexpended. Due in some measure to the lower prices of some of the chief articles used.

K.—The number drawing the allowance was less than was provided for.

L.—Excess due to a larger number of removals than was anticipated.

M.—Amount unexpended.

N.—Excess due to expenditure upon the additional land recently purchased, in fencing and bringing some portion of it under cultivation.

O., P.—Amounts unexpended.

Q.—A smaller amount than was anticipated was received as repayments for maintenance of patients, due to fluctuations in the numbers for whom payments were made.

## EXTRA REMUNERATION.

The Superintendent received from the Home Office Vote the sum of 31*l.* 10*s.* as fees for inquiring into and reporting upon the mental condition of persons under sentence of death; and the Chaplain received from the Vote for Science and Art the sum of 59*l.* 16*s.* for fees as Assistant Examiner.

The Surplus of 521*l.* 13*s.* 1*d.*, shown on the Account of the Vote "Broadmoor Criminal Lunatic Asylum" for the year ended the 31st March 1897, has been surrendered.

*Chas. T. Phelps.*

*R. Brayn,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS III.—continued.

VOTE 10.—BROADMOOR CRIMINAL LUNATIC ASYLUM—continued.

STATEMENT of LIVE STOCK, the Property of the Asylum, for the Year 1897-98.

	Horses.	Bulls.	Steers.	Cows.	Heifers.	Calves.	Sheep.	Lambs.	Pigs.
Numbers on the 1st April 1897 -	14	1	-	29	12	5	-	-	134
Purchased during the financial year -	1	-	-	8	9	1	58	-	19
Transferred to list of cows from list of heifers - - - - -	-	-	-	6	-	-	-	-	-
Transferred to list of bulls and heifers from list of calves - - - - -	-	1	-	-	4	-	-	-	-
Born during the financial year -	2	-	-	-	-	24	-	-	186
	17	2	-	43	25	30	58	-	339
Less,—									
Sold during the financial year - -	1	-	-	11	-	30	49	-	67
Killed for Asylum use during the year	-	-	-	-	-	-	-	-	144
Died during the year - - - - -	-	-	-	4	1	-	1	-	18
Transferred from list of heifers to list of cows - - - - -	-	-	-	-	6	-	-	-	-
Transferred from list of calves to list of bulls and heifers - - - - -	-	-	-	-	-	5	-	-	-
	1	-	-	15	7	25	50	-	229
Remaining on the 31st March 1898 - - - - -	16	2	-	28	18	5	8	-	410

Chas. T. Phelps.

R. Brayn,  
Accounting Officer.

SUMMARY of the Valuation of the FARM STOCK, on the 31st March 1898.

DESCRIPTION.	Valuation.
	£. s. d.
Horses - - - - -	458 19 -
Cattle - - - - -	673 - -
Sheep and Lambs - - - - -	12 16 -
Pigs - - - - -	163 3 -
Hay, corn, and straw, in ricks - - - - -	158 16 -
Feeding stuffs, corn, roots, &c. - - - - -	100 15 -
Potatoes and garden vegetables - - - - -	- - -
Seed potatoes, and farm and garden seeds - - - - -	29 6 3
Manures (farmyard and artificial) - - - - -	82 - -
Growing crops, cultivations, and tillages - - - - -	605 6 6
Implements and tools - - - - -	716 9 7
NET VALUATION - - - - - £.	3,000 8 4

Chas. T. Phelps.

R. Brayn,  
Accounting Officer.

CLASS III.—*continued.*VOTE 10.—BROADMOOR CRIMINAL LUNATIC ASYLUM—*continued.*

## NEW WORKS AND ALTERATIONS.

## EXPENDITURE 1897-98.

Description of Work.	Amounts Voted.	Additional Amount Sanctioned by the Treasury.	Amounts Expended.
	£. s. d.	£. s. d.	£. s. d.
Purchase of additional land . . . . .	1,065 - -	—	1,081 4 3
Fencing, trenching, and manuring new land . . . . .	—	420 - -	407 9 1
Re-roofing Asylum and Quarters - . . . . .	587 - -	—	564 9 -
Re-constructing and Tiling Closets - . . . . .	240 - -	—	239 2 1
Additional Airing Courts in each of Blocks 1 and 6 . . . . .	85 - -	—	83 14 6
Re-construction and Improvement of Drying Closet in Laundry - . . . . .	135 - -	—	134 17 6
	£. 2,092 - -	420 - -	
	£. 2,512		2,510 16 5

Chas. T. Phelps.

R. Brayn,  
Accounting Officer.

CLASS III.—*continued.*

## VOTE 10.

## BROADMOOR CRIMINAL LUNATIC ASYLUM.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of Estimate has been incurred under Sub-Heads E., L., *Excess.* and N.

2. Sub-Head A., Salaries.—Under this Sub-Head are included Gratuities of 28*l.* 12*s.* 7*d.* Sub-Head and 69*l.* 12*s.* respectively, paid to two female attendants retiring from the Service on A. marriage.

3. The accuracy of the Farm and Garden Statements appended to the Account has Farm and been tested, as far as possible, by the aid of documents furnished with the Monthly Cash Garden. Accounts.

4. The Amount to be Surrendered is, as shown by the Account, 459*l.* 19*s.* 8*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	32,939	-	-
Expenditure ( <i>Gross</i> ) - - - - -	32,468	11	-
Net Surplus - - - - -	£. 470	9	-
<i>Deduct,—</i>			
Deficiency of Appropriations in Aid realised - - -	11	5	6
	£. 459	3	6
<i>Add,—</i>			
Surplus on Farm and Garden - - - - -	-	16	2
Net Amount to be Surrendered - - - - -	£. 459	19	8

## STORE AND MANUFACTURING ACCOUNTS.

5. No local test examination was applied to these Accounts for the year 1897-98 by Stores. my Department, as it was considered desirable that the improved form of Accounts, mentioned in my Report of last year as being gradually introduced, should first be fully established. A test examination will, however, be applied to these Accounts for the year 1898-99.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 11.

## LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Lord Advocate's Department, and other Law Charges, and the Salaries and Expenses of the Courts of Law and Justice in Scotland, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
LAW CHARGES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Lord Advocate's Department -	14,429 - -	14,549 12 3	—	120 12 3
B.—Incidental Expenses, Lord Advocate's Department - - - - -	410 - -	399 5 4	10 14 8	—
C.—Criminal Prosecutions under the authority of the Lord Advocate - - - -	850 - -	510 9 11	339 10 1	—
D.—Sheriffs' Accounts, Procurators Fiscal, not paid by Salary, &c. - - - -	19,000 - -	17,556 13 4	1,443 6 8	—
E.—Procurators Fiscal and Criminal Officers, Salaries - - - - -	27,540 - -	27,525 14 -	14 6 -	—
F.—Expenses of Agents attending to the Interests of the Crown - - - -	50 - -	- 15 -	49 5 -	—
G.—Law Agents in Scotland for sundry Departments - - - - -	2,300 - -	2,320 19 7	—	20 19 7
H.—Parliamentary Business relating to Scotland - - - - -	900 - -	800 - -	100 - -	—
TOTAL for LAW CHARGES - - £.	65,479 - -	63,663 9 5	1,957 2 5	141 11 10
COURTS OF LAW AND JUSTICE.				
I.—Salaries (Court of Session) - - -	20,356 - -	20,723 11 1	—	367 11 1
K.—Salaries (Court of Justiciary) - - -	2,197 - -	2,196 14 9	- 5 3	—
L.—Circuit Expenses - - - -	370 - -	257 17 2	112 2 10	—
M.—Salaries (Accountant of Court) - - -	4,023 - -	3,922 10 -	100 10 -	—
N.—Travelling and Incidental Expenses - -	360 - -	407 2 5	—	47 2 5
SHERIFF COURTS.				
O.—Salaries - - - - -	33,249 - -	33,236 7 -	12 13 -	—
P.—Incidental Expenses - - - - -	520 - -	645 17 4	—	125 17 4
Q.—Compensations - - - - -	236 - -	200 13 2	35 6 10	—
R.—Election Petitions - - - - -	50 - -	—	50 - -	—
S.—Signet Office - - - - -	650 - -	650 - -	—	—
T.—Clerk to Admission of Notaries - - -	80 - -	80 - -	—	—
TOTAL for COURTS OF LAW AND JUSTICE - - } £.	62,091 - -	62,320 12 11	310 17 11	540 10 10
GROSS TOTAL - - £.	127,570 - -	125,984 2 4	2,268 - 4	682 2 8
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,585 17 8	
			Surplus of Appropriations in Aid Realised.	
			£. 2,412 11 -	
			Total Surplus to be Surrendered.	
			£. 3,998 8 8	
Deduct,—	Estimated.	Realised.		
U.—Appropriations in Aid - - - -	34,940 - -	37,352 11 -		
NET TOTAL - - £.	92,630 - -	88,631 11 4		

CLASS III.—*continued.*VOTE 11.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is caused by the appointment at a higher salary of a Permanent Clerk in the Lord Advocate's Department in lieu of a copyist, and an increase in the salaries of the Clerks to the Advocate's Depute as authorised by the Treasury, less saving on the allowance for copying in the Crown Office.

B.—Casual saving.

C. and D.—The expenditure under these Sub-Heads depends largely on the amount of crime in the country, which appears to be diminishing.

E.—This saving is in consequence of a part of the salary of a deceased Procurator Fiscal not having been paid within the year.

F.—The expenditure under this Sub-Head fluctuates considerably, and cannot be closely estimated.

G.—Casual variation.

H.—The payments under this Sub-Head depend upon the amount of work, which was not so heavy as usual.

I.—This excess was caused by increased salaries to the Extractor of the Court of Session and the Clerk of Records, gratuities for extra services during vacancies to the Assistant Clerk of the Bills, the Assistant Extractor, and the Clerk of Records, the appointment of an extra temporary Clerk in the Bill Chamber, and an excess on the allowance for copying in the Extractor's Office, less savings owing to new appointments at minimum salaries, &c.

K.—Fractional saving.

L.—The number of days occupied by the Courts on Circuit was smaller than usual, hence a saving on the allowances to Advocates Depute, &c.

M.—This saving arises on the allowance to the Accountant of Court for clerical assistance which was not all required.

N.—The claims for travelling and subsistence allowances were greater than anticipated when the Estimate was prepared.

O.—This saving arises on the allowance for Clerks to the Sheriff Clerk of Edinburgh which was not all spent during the year.

P.—This excess was owing to a new arrangement sanctioned by the Treasury whereby the Sheriff Clerks were recouped their actual outlays instead of being limited to certain maximum allowances.

Q.—This saving is owing to the compensation paid to one of the Sheriff Substitutes of Glasgow having ceased on his retirement.

R.—There were no claims under this Sub-Head during the year.

U.—The increase arises mainly on the Fees of Sheriff Clerks and Commissary Clerks, which were greater than anticipated when the Estimate was prepared.

## EXTRA REMUNERATION.

In addition to the Salaries and Allowances specified in the Estimate for this Service, the respective sums under-stated were received during the year by the officers mentioned, viz.:

The Legal Secretary to the Lord Advocate received from this Vote for services in connection with the preparation of Scottish Bills in Parliament - - - - -	£.	s.	d.
	400	-	-
A Supernumerary Advocate Depute received from this Vote fees for attendance at Glasgow Circuit Court - - - - -	57	15	-
One of the Advocates Deputes' Clerks acted as Clerk to two Advocates Depute and the Supernumerary, receiving salary amounting in all to - - - - -	118	15	10
The Assistant Clerk of the Bills received from this Vote for extra services during a vacancy in the Office of Principal Clerk of the Bills - - - - -	143	-	-
The Assistant Extractor received from this Vote for acting as Principal Extractor during a vacancy - - - - -	100	-	-
The Clerk of Records received for extra services during a vacancy in the Office of Principal Extractor - - - - -	85	-	-
Each of the Macers of the Court of Session received fees from agents - - - - -	46	-	-
The Sheriff Clerk of Bute received from the Inland Revenue as Clerk to the Commissioners of Income Tax - - - - -	36	-	4

CLASS III.—*continued.*VOTE 11.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*EXTRA REMUNERATION—*continued.*

The Sheriff Clerk of Argyll received from the War Office as Clerk of Lieutenancy	-	-	50	10	-
		£. s. d.			
„ „ Ayr received from the Inland Revenue for copies of wills	-	72	11	6	
and from this Vote, compensation for loss of fees as					
Commissary Clerk	-	100	-	-	
					172 11 6
„ „ Kinross received from the Inland Revenue as Clerk to Commissioners of Income Tax, &c.	-	-	-	-	28 7 5
„ „ Berwickshire received from the Inland Revenue as		£. s. d.			
Clerk to Commissioners of Income Tax, &c.	-	86	7	11	
and from the Prison Commissioners, as Clerk to					
Visiting Committee of Duns Police Cells	-	4	4	-	
					90 11 11
The Deputy Keeper of the Signet received from this Vote as Law Agent to Lunacy Commissioners, including outlays	-	-	-	-	47 9 4
The Clerk to the Admission of Notaries received Fees from Notaries on their admission	-				337 10 -
The Procurators Fiscal throughout Scotland received Extra Remuneration during the year 1897-98 for business connected with the duties of their Office, as will be found stated in the Estimate for 1899-1900 opposite their respective salaries, amounting in all to 1,864 <i>l.</i> 12 <i>s.</i> 5 <i>d.</i> , and in addition they received from Public Funds, for services not connected with their official duties, the sums under-stated, viz. :—					
The Procurator Fiscal of Dumbarton received from the Inland Revenue as		£. s. d.			
Clerk to the Commissioners of Income Tax	-	201	14	3	
And for copies of wills as Commissary Clerk	-	30	18	-	
And from this Vote, Sub-Head Q, compensation for loss of Fees as Com-					
missary Clerk	-	24	-	-	
					256 12 3
The Procurator Fiscal of Clackmannan received as Clerk to Commissioners of Income Tax					49 1 7
„ „ Dunfermline received as Sub-Distributor of Stamps, &c.	-				36 19 6
„ „ Haddington received as Clerk to Commissioners of Income Tax	-				90 12 -
„ „ Jedburgh	„	„	„	„	154 11 1
„ „ Selkirk	„	„	„	„	63 1 2
		£. s. d.			
„ „ Dunblane	„	„	„	„	34 - 4
And from the Prison Commissioners as Clerk to					
Visiting Committee of Dunblane Prison	-	1	1	-	
					35 1 4

The Surplus of 6,522*l.* 3*s.* 6*d.* shown on the Account of the Vote "Law Charges and Courts of Law, Scotland," for the year ended 31st March 1897, has been surrendered.

*P. Persse Sealy,*  
Clerk in Charge of Accounts.

Exchequer Chambers, Edinburgh, }  
30th September, 1898.

*Reginald MacLeod,*  
Queen's and Lord Treasurer's Remembrancer  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

*Richd. Mills,*  
Comptroller and Auditor General.

Examined,  
*Lionel G. Robinson.*



CLASS III.—*continued.*

## VOTE 11.

## LAW CHARGES AND COURTS OF LAW, SCOTLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A, G, I, Excesses, N, and P.

2. The Amount to be Surrendered is, as shown by the Account, 3,998*l.* 8*s.* 8*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	127,570	-	-
Expenditure ( <i>Gross</i> ) - - - - -	125,984	2	4

Net Surplus - - - £. 1,585 17 8

*Add,—*

Appropriations in Aid realised in excess of the Estimate - 2,412 11 -

Total Amount to be Surrendered - - - £. 3,998 8 8

## EXTRA RECEIPTS, payable to EXCHEQUER.

3. It appears from a Statement furnished to me by the Inland Revenue Department Fee Stamps, that 14,211*l.* 12*s.* 3*d.* was received in that Department during the year for Fee, &c. Stamp; in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General

CLASS III.—*continued.*

## VOTE 12.

## REGISTER HOUSE, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices in Her Majesty's GENERAL REGISTER HOUSE, EDINBURGH, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	40,511 - -	40,295 13 9	215 6 3	—
B.—Police and Incidental Expenses - -	450 - -	468 5 11	- - -	18 5 11
C.—Publication of Historical Records - -	1,000 - -	1,000 - -	—	—
£.	41,961 - -	41,763 19 8	215 6 3	18 5 11
Deduct Deficit - - - - -			18 5 11	
Net Surplus to be Surrendered - - - £.			197 - 4	

Estimated amount of Extra Receipts payable to Exchequer in cash - - - -	£. s. d.
Amount of Extra Receipts realised in the year 1897-98 and paid over to Exchequer -	50 - -
	54 19 6

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is owing to vacancies which occurred through death or resignation being filled up by the appointment of Clerks with smaller salaries.

B.—Casual variation to which a Sub-Head of this nature is liable.

EXTRA REMUNERATION.—The Clerks in the Sasines Office below the rank of First Class were paid for working overtime—in all 726l.

The Surplus of 367l. 7s. 11d., shown on the Account of the Vote "Register House, Edinburgh," for the year ended 31st March 1897, has been surrendered.

Exchequer Chambers, Edinburgh, }  
30 September 1898.

*Reginald MacLeod,*  
Queen's and Lord Treasurer's Remembrancer  
Accounting Officer.

*P. Persse Sealy,*  
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General

CLASS III.—*continued.*

VOTE 12.

REGISTER HOUSE, EDINBURGH

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head B.
2. The Net Surplus to be Surrendered is, as shown by the Account, 197*l.* -s. 4*d.*

Excess.

Net Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	41,961	-	-
Expenditure	-	-	-	-	-	-	-	-	41,763	19	8
Net Surplus	-	-	-	-	-	-	-	-	£.	197	- 4

EXTRA RECEIPTS, payable to EXCHEQUER.

3. In addition to the Extra Receipts shown in the Account, it appears from a statement furnished to me by the Inland Revenue Department that 53,678*l.* 11*s.* 10*d.* was received in that Department during the year for Fee, &c. Stamps in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 13.

## CROFTERS COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the Establishment of the CROFTERS COMMISSION, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,045 - -	3,934 - -	111 - -	—
B.—Travelling - - - - -	1,050 - -	1,093 16 -	—	43 16 -
C.—Incidental Expenses - - - -	180 - -	131 10 4	48 9 8	—
D.—Remuneration to Sheriff Clerks - -	75 - -	36 8 9	38 11 3	—
£.	5,350 - -	5,195 15 1	198 - 11	43 16 -
Deduct Deficit - - - - -			43 16 -	
Net Surplus to be Surrendered - - - £.			154 4 11	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is owing to the fact that the services of Assessors or Surveyor were not required during the year, and the services of interpreters only to a small extent.

B. and C.—Casual variations to which sub-heads of this nature are liable.

D.—Saving owing to a decrease in the amount of work.

The Surplus of 174*l.* 12*s.* 11*d.*, shown on the Account of the Vote "Crofters Commission," for the year ended 31st March 1897, has been surrendered.

Exchequer Chambers, Edinburgh, }  
30th September 1898.

*Reginald MacLeod,*  
Queen's and Lord Treasurer's Remembrancer,  
Accounting Officer.

*P. Persse Sealy,*  
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 13.

## CROFTERS COMMISSION.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under Sub-Head B. Excess.  
 2. The Net Surplus to be Surrendered is, as shown by the Account, 154*l.* 4*s.* 11*d.* Surplus.

	£.	s.	d.
Grant - - - - -	5,350	-	-
Expenditure - - - - -	5,195	15	1
Net Surplus - - -	£. 154	4	11

## EXTRA RECEIPTS, payable to EXCHEQUER.

3. From a statement furnished to me by the Inland Revenue Department, it appears Stamps. that 28*l.* 5*s.* was received in that Department during the year for Fee, &c. Stamps in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 14.

## PRISONS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the PRISON COMMISSIONERS for SCOTLAND, and of the Prisons under their Control, including the Maintenance of Criminal Lunatics and the Preparation of Judicial Statistics, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
PRISON COMMISSIONERS' OFFICE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	7,133 - -	6,980 2 8	152 17 4	—
B.—Travelling Expenses - - - -	580 - -	539 15 -	40 5 -	—
C.—Incidental Expenses - - - -	150 - -	156 15 10	—	6 15 10
PRISONS, &c.				
D.—Pay and Allowances of Officers, including Uniform - - - -	38,969 - -	38,957 9 8	11 10 4	—
E.—Victualling - - - - -	10,135 - -	9,268 2 2	866 17 10	—
F.—Clothing, Bedding, Furniture, &c. - -	3,250 - -	2,392 18 5	857 1 7	—
G.—Medicines, Surgical Instruments, &c. -	320 - -	358 12 9	—	38 12 9
H.—Gratuities to Prisoners - - - -	1,070 - -	1,030 - 7	39 19 5	—
I.—Fuel, Light, Water, Cleaning Articles, &c.	5,100 - -	4,553 6 3	546 13 9	—
J.—Rents and Feu Duties - - - -	520 - -	527 19 9	—	7 19 9
K.—Escort and Conveyance - - - -	8,200 - -	8,229 18 7	—	29 18 7
L.—New Buildings and Alterations - -	6,400 - -	3,537 16 5	2,862 3 7	—
M.—Ordinary Repairs of Buildings - -	2,100 - -	1,283 11 1	816 8 11	—
N.—Maintenance of Insane Prisoners Boarded out - - - - -	50 - -	32 - 8	17 19 4	—
O.—Incidental Expenses - - - -	800 - -	651 1 10	148 18 2	—
P.—Contributions to Discharged Prisoners' Aid Societies - - - - -	300 - -	257 5 5	42 14 7	—
Q.—Maintenance of Prisoners in Police Cells	950 - -	927 6 6	22 13 6	—
R.—Purchase and Adaptation of Property -	900 - -	480 - -	420 - -	—
GROSS TOTAL - - - £.	86,927 - -	80,164 3 7	6,846 3 4	83 6 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 6,762 16 5	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
Deduct,—			£. 19 1 9	
S.—Appropriations in Aid - - - -	4,650 - -	4,669 1 9	Total Surplus to be Surrendered	
NET TOTAL - - - £.	82,277 - -	75,495 1 10	£. 6,781 18 2	

CLASS III.—*continued.*VOTE 14.—PRISONS, SCOTLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving by deduction from Chairman's salary (Treasury Letter, 6 December 1897, No. 17,158 (S. 1257<sup>17</sup>), and by resignations—less gratuity of 25*l.* paid to a Clerk for services to Committee on Judicial Statistics (Treasury Letter, 22 December 1897, No. 18,527 (S. 1169 H. 23)).

B.—  
D.—  
H.—  
N.—  
P.—  
Q.—

Estimated as closely as possible.

C.—Transfer expenses of a Prison Steward to Commissioner's Office (Treasury Letter, 7 March 1898, No. 3653 (S. 11800 D/14)).

E.—Fewer prisoners and more favourable contracts than were anticipated.

F.—Less renewal of clothing than in former years.

G.—Increased treatment by Medical Officers (Treasury Letter, 7 March 1898, No. 3653, (S. 11800 D/14)).

I.—Mildness of winter and saving in gas.

J.—  
K.—

Estimated as closely as possible (Treasury Letter, 7 March 1898, No. 3653 (S. 11800 D/14)).

L.—Saving by employment of Prison labour at Dundee; postponement of work at Inverness pending negotiations for sale of Prison; delay in building Quarters at Barlinnie, and saving of 300*l.* on Water Supply at Peterhead, by Prison labour.

M.—Fewer repairs than anticipated.

O.—Reduction in postage rates, and fewer transfers of Warders.

R.—Proposed purchase of property at Inverness deferred pending negotiations as to sale of Prison. 480*l.* spent for property for Warders' Quarters at Edinburgh (Treasury Authority, 11 March 1898, No. 4135, S. 360<sup>27</sup>).

Particulars.	Sum Estimated.			Sum Realised.			Excess.			Deficiency.			Remarks.
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
S.—Net Proceeds of Prison Labour	4,500	-	-	4,421	3	3	-	-	-	78	16	9	Estimated as closely as possible.  (Surplus caused by rent from new ground acquired, and deduction from Chairman's pay for 1896-7.
Miscellaneous Receipts (Old Stores, &c.)	150	-	-	247	18	6	97	18	6	-	-	-	

The Excess of Manufactory Receipts over Expenditure (4,421*l.* 3*s.* 3*d.*) is accounted for as follows:—

	£.	s.	d.
Net profit as per Manufacturing Statement, 1897-98	-	-	-
Add,—			
Decrease in Total of Stock and Debts due to Manufactory	-	-	518 9 1
Less,—Decrease in Debts due by Manufactory	-	-	201 12 1
			316 17 -
	£.	4,421	3 3

CLASS III.—*continued.*VOTE 14.—PRISONS, SCOTLAND—*continued.*

## EXTRA REMUNERATION.

Note of Extra Remuneration exceeding 25*l.* per annum in the aggregate, payable from Public Funds to Officers whose Salaries were provided for in the Vote for Prisons, Scotland, 1897-98, or other Remuneration received by them for services rendered in an official capacity.

Name.	Office.	Salary for 1897-98.	Extra Remunera- tion.	Service, &c. for which Extra Remuneration Received.	Source from which Extra Remuneration is Provided.
		£. s. d.	£. s. d.		
Thomas Richard Fraser, M.D., LL.D.	Visiting Physician and Medical Adviser.	180 - -	20 - - 100 - -	Travelling - - Professorial duties at Edinburgh Uni- versity.	Sub-Head A., Vote, Prisons, Scotland. Grant in Aid of Scottish Universities.
James Moncur - -	Superintendent of Stores.	350 - -	40 - -	In lieu of house - -	Sub-Head A., Vote, Prisons, Scotland.
Douglas Livingstone - -	Messenger - -	85 - -	41 1 3	Military - -	Army Funds.
C. E. Macaulay - -	Governor, Ayr Prison.	350 - -	50 - -	In lieu of house - -	Sub-Head D., Vote, Prisons, Scotland.
Hugh McK. Campbell - -	Chaplain, Edin- burgh Prison.	250 - -	40 - -	- - ditto - -	- - - ditto.
William Miller - -	Warder, Greenock Prison.	90 - -	1 6 - 41 1 -	Boot allowance - - Naval - -	- - - ditto. Navy Funds.
John Campbell - -	Governor, Perth General Prison.	650 - -	245 - -	Military - -	Army Funds.
Simon A. Dodd - -	Governor, Peter- head Convict Prison.	579 18 -	202 12 7	- ditto - -	- ditto.
William Weir - -	Warder, Peterhead Convict Prison.	64 - -	1 6 - 8 - - 34 4 10	Boot allowance - - Special allowance for Peterhead Prison Warders - - Military - -	Sub-Head D., Vote, Prisons, Scotland. Army Funds.
Thomas McClure - -	Sergeant, Peter- head Prison Guard.	73 - -	1 6 - 36 10 -	Boot allowance - - Military - -	Sub-Head D., Vote, Prisons, Scotland. Army Funds.
C. C. Macdonald - -	Chaplain, Aberdeen Prison.	50 - -	*35 - -	As Chaplain of Aberdeen Prison. (Money left in trust for the purpose of augmenting the salary of that office.)	Burnett Mortification. Dr. Shireff's Mortification. *In addition to this amount the Chaplain in the year 1897-8 received 17 <i>l.</i> 2 <i>s.</i> 11 <i>d.</i> as accumulated interest on this fund.

The Surplus of 3,120*l.* 18*s.*, shown on the Account of the Vote "Prisons, Scotland," for the year ended 31st March 1897, has been surrendered.

A. B. M'Hardy,  
Accounting Officer.

5 December 1898.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. C. Purkis.

Richd. Mills,  
Comptroller and Auditor General.



CLASS III.—*continued.*

VOTE 14.—PRISONS, SCOTLAND—*continued.*

NEW BUILDINGS AND ALTERATIONS, 1897-98.

NAMES OF PRISONS.	AMOUNT VOTED.	EXPENDITURE.
	£.	£. s. d.
Barlinnie General Prison, Glasgow - - - - -	1,800	1,268 7 8
Ayr Prison - - - - -	100	60 8 5
Peterhead General Convict Prison - - - - -	1,500	737 13 6
Dundee Prison - - - - -	2,300	1,271 15 11
Inverness Prison - - - - -	500	—
Minor alterations of existing Buildings - - - - -	200	199 10 11
	£. 6,400	3,537 16 5



CLASS III.—continued.

VOTE 14.

PRISONS, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C., G., J., and K. Excess.

2. Sub-Head D., Pay and Allowances.—The expenditure under this Sub-Head includes Sub-Head gratuities amounting to 194*l.* 17*s.* 1*d.* awarded to female officers retiring from the D., Pay, &c. service on marriage, under the terms of the Treasury Minute of 21st November 1895.

3. The Amount to be Surrendered is, as shown by the Account, 6,781*l.* 18*s.* 2*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	86,927	-	-
Expenditure ( <i>Gross</i> ) - - - - -	80,164	3	7
Net Surplus - - -	£. 6,762	16	5
<i>Add,—</i> Appropriations in Aid realised in excess of the Estimate -	19	1	9
Total Amount to be Surrendered - - -	£. 6,781	18	2

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 15.

## LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES in IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers - - - -	7,000 - -	7,000 - -	—	—
B.—Crown Solicitors - - - -	15,875 - -	15,687 1 5	187 18 7	—
C.—Sessional Crown Solicitors - - - -	3,200 - -	3,031 5 -	168 15 -	—
D.—Prosecutors, &c. - - - -	20,000 - -	13,863 12 6	6,136 7 6	—
E.—Fees to Law Officers - - - -	1,000 - -	850 10 -	149 10 -	—
F.—Fees to Counsel - - - -	8,000 - -	6,222 6 -	1,777 14 -	—
G.—General Law Expenses - - - -	6,400 - -	5,777 18 9	622 1 3	—
H.—Defence of Public Officials - - - -	400 - -	251 6 -	148 14 -	—
I.—Lodgings for the Judges on Circuit - - - -	2,700 - -	2,615 - -	85 - -	—
IA.—Irrecoverable Advances - - - -	- - -	3 10 -	- - -	3 10 -
GROSS TOTAL - - - £.	64,575 - -	55,302 9 8	9,276 - 4	3 10 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 9,272 10 4	
			Deficiency of Appropriations in Aid Realised.	
			£. 244 18 9	
			Net Surplus to be Surrendered.	
			£. 9,027 11 7	
Deduct,—	Estimated.	Realised.		
J.—Appropriations in Aid - - - -	346 - -	101 1 3		
NET TOTAL - - - £.	64,229 - -	55,201 8 5		

CLASS III.—*continued.*VOTE 15.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving in Office allowance of Chief Crown Solicitor, less by payment of balance of salary to representative of the late Crown Solicitor for Carlow.

C.—Saving caused by the amalgamation of the offices of Crown and Sessional Crown Solicitor in the Counties of Wicklow and Wexford.

D., E, F., G., H., I., J.—Approximate Estimates.

IA.—Treasury, per letter of 16th March 1898, No. 4092—98, sanctioned the writing-off as irrecoverable of this amount. The expenditure was incurred by the Chief Crown Solicitor, but the vouchers in support of same were lost.

## EXTRA REMUNERATION.

The Attorney General received 13*l.* 13*s.*, and the Solicitor General 15*l.* 15*s.* from Escheated Estates. The Crown Solicitor for County Kildare was paid 52*l.* 9*s.* for prosecutions on behalf of the War Department at the Curragh.

The Surplus of 9,911*l.* 2*s.* 5*d.*, shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1897, has been surrendered.

Dublin Castle, }  
9 November 1898. }

*F. J. Cullinan,*  
Clerk in Charge of the Account.

*D. Harrel,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. C. Purkis.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 15.

## LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

New Sub-head.  
Irrecoverable Advances.

1. The sum of 3*l.* 10*s.* charged under a special Sub-Head, 1A., represents advances made by the Chief Crown Solicitor, the final expenditure of which was not supported by vouchers. The amount has now been written off by Treasury authority as irrecoverable.

Surplus.

2. The Amount to be Surrendered is, as shown by the Account, 9,027*l.* 11*s.* 7*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	64,575	-	-
Expenditure ( <i>Gross</i> ) - - - - -	55,302	9	8
Net Surplus - - -	£. 9,272	10	4
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - -	244	18	9
Net Amount to be Surrendered	£. 9,027	11	7

## EXTRA RECEIPTS, payable to EXCHEQUER.

Expenses repaid from Local Loans Fund.

3. A sum of 1,162*l.* 13*s.* 8*d.* has been paid to the Exchequer out of the Local Loans Fund in repayment of Legal Expenses in Ireland in connection with the administration of that Fund.

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS III.—continued.

## VOTE 16.

SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS  
IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE, and of certain other LEGAL DEPARTMENTS IN IRELAND, as are not charged on the Consolidated Fund, in the Year ended 31 March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>SUPREME COURT OF JUDICATURE.</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	78,805 - -	77,518 13 6	1,286 6 6	—
B.—Scrivenery - - - - -	9,265 - -	8,062 14 5	1,202 5 7	—
C.—Incidental Expenses - - - - -	350 - -	254 15 -	95 5 -	—
D.—Compensation to District Probate Registrars - - - - -	250 - -	248 11 8	1 8 4	—
<b>TOTAL for SUPREME COURT - - £.</b>	88,670 - -	86,084 14 7	2,585 5 5	—
<b>COURT OF BANKRUPTCY.</b>				
E.—Salaries - - - - -	8,972 - -	8,083 1 6	888 18 6	—
F.—Costs of Official Assignees - - - - -	150 - -	352 - -	—	202 - -
G.—Incidental Expenses - - - - -	94 - -	11 12 6	82 7 6	—
<b>TOTAL for COURT OF BANKRUPTCY £.</b>	9,216 - -	8,446 14 -	971 6 -	202 - -
<b>REGISTRY OF DEEDS.</b>				
H.—Salaries - - - - -	13,723 - -	13,122 5 6	600 14 6	—
I.—Incidental Expenses - - - - -	25 - -	6 18 5	18 1 7	—
K.—Transcription of Memorials - - - - -	1,600 - -	1,640 17 6	—	40 17 6
<b>TOTAL for REGISTRY OF DEEDS - £.</b>	15,348 - -	14,770 1 5	518 16 1	40 17 6
<b>REGISTRY OF JUDGMENTS.</b>				
L.—Salaries - - - - -	1,923 - -	1,851 5 -	71 15 -	—
M.—Incidental Expenses - - - - -	1 - -	—	1 - -	—
<b>TOTAL for REGISTRY OF JUDGMENTS £.</b>	1,924 - -	1,851 5 -	72 15 -	—
<b>GROSS TOTAL - - £.</b>	115,158 - -	111,152 15 -	4,248 2 6	242 17 6
			Net Surplus of Gross Estimate over Expenditure.	
			£. 4,005 5 -	
			Deficiency of Appropriations in Aid Realised.	
			£. 161 12 -	
			Net Surplus to be Surrendered.	
			£. 3,843 13 -	
<b>NET TOTAL - - £.</b>	112,758 - -	108,914 7 -		

CLASS III.—*continued.*VOTE 16.—SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS  
IN IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving. Deaths, retirements, and promotions at minimum salary in Queen's Bench, Chief Receiver's Office, &c. One vacancy in the Notice Office was not filled up.

B.—Saving. The expenditure for Scrivenery in the Chancery and Record and Writ Offices was less than was anticipated. In the Queen's Bench and Probate Offices there was a slight excess.

C.—Saving. There were no travelling expenses this year.

D.—Saving. Casual.

E.—Saving. The vacancy caused by the death of Judge Miller was not filled up. There was also a saving in the allowance for copying.

F.—Excess. The expenditure under this sub-head cannot be closely estimated.

G.—Saving. There was no expenditure for uniforms.

H.—Saving. Retirements and Promotions at minimum salary.

I.—Saving. Casual.

K.—Excess. Casual.

L.—Saving. The expenditure for copying was less than was anticipated.

M.—Saving. No expenditure.

N.—Appropriations in Aid. Receipts less than were anticipated.

	Estimated.	Realised.	Excess.	Deficiency.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Land Judges, Duties on Sales -	1,600 - -	1,528 7 9	—	71 12 3
2. Bankruptcy, Fees for Office Copies -	800 - -	710 - 3	—	89 19 9
£.	2,400 - -	2,238 8 -	—	161 12 -



CLASS III.—continued.

VOTE 16.—SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS  
IN IRELAND—continued.

EXTRA REMUNERATION.

NAME.	OFFICE.	Amount.	Description of Service.	Vote from which Paid.
		£. s. d.		
1. Doyle, Hugh	Chief Clerk, Bankruptcy	40 - -	Acting as Registrar	Supreme Court, &c., Ireland.
2. Cooke, W. F.	Clerk, Election Petition Office	173 19 9	Scrivenery, Queen's Bench	ditto - - ditto.
3. McNeill, John	Junior Clerk, Consolidated Ac- counting Office.	75 - -	Gratuity for Extra Duties	ditto - - ditto.
4. Francis, F. W.	Writing Clerk, Consolidated Ac- counting Office.	25 1 1	Overtime	ditto - - ditto.
5. Trayer, J. R.	Junior Clerk, Probate Registry	85 - -	Preparation of Annual Calendars	ditto - - ditto.
6. Baily, F.	ditto - - ditto	30 - -	ditto - - ditto	ditto - - ditto.
7. Staples, J. M.	ditto - - ditto	30 - -	ditto - - ditto	ditto - - ditto.
8. Palles, A.	Town Registrar	417 4 8	Registrar to Judge on Circuit	ditto - - ditto.
9. Gibson, W. G.	Pursebearer, Lord Chancellor	183 12 4	ditto - - ditto	ditto - - ditto.
10. O'Brien, J. T.	Secretary to Lord Chief Justice	183 12 4	ditto - - ditto	ditto - - ditto.
11. Fitzgibbon, H. M.	Trainbearer, Lord Justice Fitz- gibbon	183 12 4	ditto - - ditto	ditto - - ditto.
12. Walker, A.	ditto - Lord Justice Walker	183 12 4	ditto - - ditto	ditto - - ditto.
13. McGovern, T.	Crier	68 - -	Crier to Judge on Circuit	ditto - - ditto.
14. Hines, D.	Tipstaff	55 14 -	ditto - - ditto	ditto - - ditto.
15. Angell, J.	Keeper of Council Chamber	50 6 -	ditto - - ditto	ditto - - ditto.
16. Meehan, James	Tipstaff	28 - -	ditto - - ditto	ditto - - ditto.

Sundry payments under 25*l*.

The Surplus of 2,914*l*. 1*s*. 2*d*. shown on the Account of the Vote "Supreme Court of Judicature, and other Legal Departments in Ireland," for the Year ended 31st March 1897, has been surrendered.

Accountant General's Office, )  
• Four Courts, Dublin,  
10 November 1898. )

L. A. Teeling,  
Accounting Officer.

Wm. C. Wilson,  
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd. Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 16.

SUPREME COURT OF JUDICATURE, AND OTHER LEGAL  
DEPARTMENTS IN IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads F. and K.
- Special Account.** 2. Sub-Head E. Under this Sub-Head is included the sum of 2,608*l.* 14*s.*, which by Section 13 of the Supreme Court of Judicature, Ireland (No. 2) Act, 1897 (60 & 61 Vict. c. 66), has been charged to this Vote and placed to the credit of a separate account in the books of the Paymaster General, to be applied to such Irish purposes as Parliament may direct. This sum represents the unexpended balance (for the period from 6th August 1897) of the salaries voted for the two judgeships of the Court of Bankruptcy, which were abolished by the Act. As stated in paragraph 4 of my report on the Consolidated Fund Account, a further sum of 1,455*l.* 3*s.* 3*d.* has been carried to the same separate account in respect of a vacant Judgeship in the Queen's Bench Division of the High Court.
- Surplus.** 3. The Amount to be Surrendered is, as shown by the Account, 3,843*l.* 13*s.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	115,158	-	-
Expenditure ( <i>Gross</i> ) - - - - -	111,152	15	-
Net Surplus - - -	£. 4,005	5	-
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised - - -	161	12	-
Net Amount to be Surrendered - - -	£. 3,843	13	-

## EXTRA RECEIPTS, payable to EXCHEQUER.

- Stamps.** 4. In addition to the Appropriations in Aid shown on the Account, it appears, from a statement furnished to me by the Inland Revenue Department, that the following amounts were received in that Department during the year for Fee, &c. Stamps, in connection with this Vote:—

	£.	s.	d.
Bankruptcy Court - - - - -	3,027	7	-
Judgments Registry - - - - -	2,677	18	3
Judicature - - - - -	35,240	2	10
Lunacy Fee Fund - - - - -	405	9	-
Registration of Deeds - - - - -	16,093	16	9
Registration of Title - - - - -	1,023	19	8
	£. 58,468	13	6

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS III.—continued.

## VOTE 17.

## THE IRISH LAND COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of the IRISH LAND COMMISSION in the year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - -	104,669 - -	108,644 9 7	-	-	640 9 7	
Ditto - - - (Supplementary)	3,335 - -					
B.—Travelling Expenses - - - -	11,180 - -	10,482 17 9	697 2 3		—	
C.—Incidental Expenses - - - -	620 - -	668 14 2	-		48 14 2	
D.—Agricultural Statistics - - - -	1,000 - -	878 17 9	121 2 3		—	
LEGAL DEPARTMENT :						
E.—Salaries - - - -	3,656 - -	3,672 5 5	-		16 5 5	
F.—Incidental Expenses - - - -	2,000 - -	1,818 8 6	181 11 6		—	
F 1.—Interest on Guarantee Deposits (Supplementary) - - - -	1,665 - -	1,665 - -	—		—	
G.—Loss on Unoccupied Holdings - - -	- - -	294 3 7	-		294 3 7	
GROSS TOTAL - - - £.	128,125 - -	128,124 16 9	999 16 -		999 12 9	
			Surplus of Gross Estimate over Expenditure.			
			3s. 3d.			
Deduct,—						
H.—Appropriation in Aid : Contribution from Irish Church Fund - - - -	15,694 - -	15,694 - -	Surplus of Appropriation in Aid Realised.			
			Nil.			
Original - £. 107,431	} NET TOTAL £.	112,431 - -	Total Surplus to be Surrendered.			
Supplementary 5,000			3s. 3d.			

## EXTRA RECEIPTS.

	Amount Estimated.	Amount Realised.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Stamps - - - - -	4,000 - -	6,105 1 1	2,105 1 1	—
Cash :				
Expenses of Administration of Local Loans - -	8,000 - -	8,000 - -	—	—
Costs, &c. - - - - -	1,000 - -	780 11 -	—	219 9 -
£.	13,000 - -	14,885 12 1	2,105 1 1	219 9 -

CLASS III.—*continued.*VOTE 17.—THE IRISH LAND COMMISSION—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. Excess.—The payments made to Lay Assistant Commissioners, paid by salary and daily fee, were not quite as large as was expected at the time the Estimate was prepared. On the other hand, a larger expenditure was incurred for copying (which is paid for by Fee Stamps) and general temporary clerical assistance than was expected, the savings upon other items of this Sub-Head not being sufficient to prevent the excess expenditure of 640*l.* 9*s.* 7*d.* It is to be observed that if an account for such copying had not been held over for payment at the close of the financial year the excess expenditure would have been increased by 231*l.* 13*s.* 6*d.* This sum will be charged against the Grant for 1898–99.

B. Saving.—It is never possible to closely estimate for expenditure of this nature for this Department, but the saving would not have been so great had not certain orders for payment amounting to 212*l.* —*s.* 1*d.*, dated in March 1898, been held over until the following month, and the amounts thereby charged against the Grant for 1898–99.

C. Excess.—Caused by the appointment of an additional Sub-Commission during the financial year. In this instance the excess would have been greater by 13*s.* 2*d.* were it not that an order for that amount, dated in March 1898, was held over until the following month, and, consequently, charged against the Grant for 1898–99.

D. Saving.—The Accounts falling to be paid in the first quarter of the year represented less work than had been estimated for.

E. Excess.—This slight excess arises on the Solicitor's Grant for clerical assistance, and is due to scrivenery charges which had to be paid in connection with a case before the Court of Queen's Bench, and afterwards Her Majesty's Court of Appeal in Ireland, in which the Land Commission were defendants.

F. Saving.—This expenditure is too variable to estimate closely.

G. Loss on Unoccupied Holdings.—This Sub-Head was, by direction of the Treasury, opened for the purpose of defraying out of the Surplus on the Vote Account any loss on Unoccupied Holdings in respect of which accounts have been closed during the year. In the year ended 31st March 1898 the loss in respect of such closed accounts was found to be 394*l.* 3*s.* 7*d.*, but inasmuch as the state of the Vote Account does not permit of the whole of this sum being charged against the year 1897–98, the Commissioners have, with the sanction of the Treasury, charged the sum of but 294*l.* 3*s.* 7*d.* against the present Vote, leaving a balance of 100*l.* to be carried forward to be dealt with at a later date.

## EXTRA RECEIPTS.

Stamps.—Increase in the amount of Fee Stamps sold in connection with copies of documents bespoken in the Record Department of the Irish Land Commission.

Cash.—Costs.—Over-estimate.

## EXTRA REMUNERATION.

Mr. Thos. S. Porter, Superintendent of the Agricultural Branch, received a retired pay of 45*l.* 12*s.* 6*d.* as a Sub-Lieutenant in the Royal Navy. This pay is deducted from his salary.

Mr. W. J. Bayly, Temporary Clerk, received 170*l.* as Superannuation Allowance for services in the Registrar General's Office, Dublin.

The Surplus of 3,609*l.* 12*s.* 9*d.*, shown on the Account of the Vote "The Irish Land Commission," for the year ended 31st March 1897, has been surrendered.

The Irish Land Commission, Dublin )  
6 December 1898.

J. H. Franks,  
Accounting Officer.  
J. J. Stopford,  
Accountant.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General

CLASS III.—continued.

VOTE 17.

THE IRISH LAND COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., Excess.  
C. and E.

2. Sub-Head F. 1, "Interest on Guarantee Deposits."—This Sub-Head was the subject Interest on  
of a Supplementary Estimate for the amount required to make good to the Local Loans Guarantee  
Fund the interest at 3 per cent. on a sum of 74,000*l.* from 1st April to 31st December Deposits.  
1896, in respect of Cash Guarantee Deposits lodged with the Irish Land Commission  
under the Purchase of Land (Ireland) Act, 1885.

3. A special Sub-Head was opened with Treasury sanction to record a sum written off Special Sub-  
in respect of the loss on unoccupied Holdings. The total loss on accounts closed in the Head.  
year was 394*l.* 3*s.* 7*d.*, of which 294*l.* 3*s.* 7*d.* has been written off in the present Account;  
the balance of the loss (100*l.*), having been postponed, with Treasury sanction, to be  
written off against the Vote for 1898–99.

4. In the course of the examination of the account for the current year 1898–99, it Postpone-  
came under notice that certain payments (amounting in all to 444*l.* 6*s.* 9*d.*) were made ment of Pay-  
in April 1898, which in the ordinary course should apparently have been made in March ments under  
1898, and therefore charged in the present account (1897–98). In reply to an inquiry Sub-Heads  
on the subject, I was informed by the Accounting Officer that these payments "were by A., B. and C.  
mistake left over," that the Commissioners regretted that the Treasury instructions as to  
postponement of payments in the Circular Letter of 29th January 1892 had not been  
followed, and that an explanatory note should be attached to the Appropriation Account,  
showing the extent to which the charge against the Vote has thus been affected.  
Explanations have, accordingly, been given under Sub-Heads A., B. and C.

5. In addition to the amounts stated as Extra Receipts, a sum of 3*l.* 3*s.* was Extra  
received during the year 1897–98 which has not yet been paid over to the Exchequer. Receipts

6. To the amounts noted as having been paid as "Extra Remuneration" should be Extra  
added a payment of 36*l.* to Mr. A. P. Ross for acting as Registrar to the Revising Remunera-  
Barrister, County Dublin. tion.

7. The Amount to be Surrendered is, as shown by the Account, 3*s.* 3*d.* Net Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	128,125	-	-
Expenditure ( <i>Gross</i> ) - - - - -	- 128,124	16	9
Amount to be Surrendered - - -	£.	-	3 3

But for the postponements of charge referred to in paragraphs 3 and 4. there would  
have been an excess upon the Vote of 544*l.* 3*s.* 6*d.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 18.

## COUNTY COURT OFFICERS, &amp;c., IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries, Allowances, Expenses, and Pensions of various COUNTY COURT OFFICERS, of DIVISIONAL COMMISSIONERS, and of MAGISTRATES in IRELAND, and the Expenses of REVISION, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY COURT OFFICERS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	45,050 - -	44,940 3 5	109 16 7	—
B.—Allowances - - - - -	8,500 - -	8,483 2 11	16 17 1	—
C.—Personal and Travelling Expenses - -	6,400 - -	6,054 17 7	345 2 5	—
EXECUTIVE OFFICERS.				
D.—Salaries - - - - -	3,250 - -	2,646 4 7	603 15 5	—
E.—Incidental Expenses - - - - -	250 - -	194 17 1	55 2 11	—
F.—Travelling - - - - -	800 - -	707 5 7	92 14 5	—
MAGISTRATES.				
G.—Salaries - - - - -	38,750 - -	37,617 12 9	1,132 7 3	—
H.—Allowances - - - - -	7,561 - -	7,281 6 8	279 13 4	—
I.—Personal and Travelling Expenses - -	3,200 - -	2,708 5 9	491 14 3	—
K.—Expenses of Revision - - - - -	4,470 - -	4,237 - 10	232 19 2	—
L.—Pensions - - - - -	638 - -	8 11 6	629 8 6	—
GROSS TOTAL - - - £.	118,869 - -	114,879 8 8	3,989 11 4	—
			Surplus of Gross Estimate over Expenditure.	
			£. 3,989 11 4	
			Deficiency of Appropriations in Aid Realised.	
			£. 83 13 4	
			Net Surplus to be Surrendered.	
Deduct,—	Estimated.	Realised.		
M.—Appropriations in Aid - - - - -	2,000 - -	1,916 6 8		
NET TOTAL - - - £.	116,869 - -	112,963 2 -	£. 3,905 18 -	

CLASS III.—*continued.*VOTE 18.—COUNTY COURT OFFICERS, &c., IRELAND—*continued.*

## Explanation of the Causes of Variation between Expenditure and Grant.

A.—Valuers not employed to extent anticipated.

C.—Same as A.

D.—Provision was made for three Divisional Commissioners at 1,000*l.*, and one at 250*l.* (in addition to 750*l.* from the R. I. C. Vote). One of the three at 1,000*l.* retired in November 1897, and the vacancy thus caused was not filled up. On the retirement of another in February the system was altered, and "Commissioners" were appointed who were also Assistant Inspectors General of Constabulary. From the 1st February payment at the rate of 250*l.* per annum only was made to each of these, in addition to their salaries from the R. I. C. Vote.

E.—Approximate Estimate.

F.—Ditto.

G.—Provision was made for 70 magistrates, but the average number drawing pay during the year was less than 70.

H.—Ditto - - - - - ditto - - - - - ditto.

I.—Approximate Estimate.

K.—Estimate necessarily approximate ; the number of Revising Barristers appointed was one less than the number estimated for.

L.—Death of Mr. Geale.

M.—Receipts in connection with the Local Bankruptcy Proceedings less than anticipated.

The Surplus of 2,222*l.* 5*s.* 2*d.*, shown on the Account of the Vote, "County Court Officers, &c., Ireland," for the year ended 31st March 1897, has been surrendered.

30 November 1898.

*R. W. A. Holmes,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General

CLASS III.—*continued.*

## VOTE 18.

## COUNTY COURT OFFICERS, &amp;c., IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Amount to be Surrendered is, as shown by the Account, 3,905*l.* 18*s.* -*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	118,869	-	-
Expenditure ( <i>Gross</i> ) - - - - -	114,879	8	8
Surplus - - -	£. 3,989	11	4
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised -	83	13	4
Net Surplus to be Surrendered - - -	£. 3,905	18	-

## EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. It appears from a Statement furnished to me by the Inland Revenue Department that 27,367*l.* 1*s.* 7*d.* was received in that Department during the year for Fee, &c. Stamps, in connection with this Vote.

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS III.—*continued.*

## VOTE 19.

## DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the COMMISSIONER OF POLICE, the POLICE COURTS, and METROPOLITAN POLICE ESTABLISHMENT of DUBLIN, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	11,647 - -	11,595 1 -	51 19 -	—
B.—Pay, Extra Pay, &c., of the Force - -	94,084 - -	93,706 19 6	377 - 6	—
C.—Clothing and Equipments - - -	2,449 - -	2,349 9 5	99 10 7	—
D.—Purchase of Horses - - - -	405 - -	440 2 3	—	35 2 3
E.—Forage - - - - -	658 - -	673 7 6	—	15 7 6
F.—Law Expenses - - - - -	230 - -	246 19 6	—	16 19 6
G.—Incidental Expenses - - - -	460 - -	557 14 10	—	97 14 10
H.—Travelling - - - - -	580 - -	612 11 1	—	32 11 1
I.—Escort and Conveyance of Children, &c., to Industrial Schools - - - -	200 - -	201 - 11	—	1 - 11
K.—Pensions and Gratuities - - -	34,394 - -	33,816 2 5	577 17 7	—
<b>GROSS TOTAL - - - £.</b>	<b>145,107 - -</b>	<b>144,199 8 5</b>	<b>1,106 7 8</b>	<b>198 16 1</b>
			Net Surplus of Gross Estimate over Expenditure.	
			£. 907 11 7	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
L.—Appropriations in Aid - - -	51,616 - -	53,446 14 11	£. 1,830 14 11	
<b>NET TOTAL - - - £.</b>	<b>93,491 - -</b>	<b>90,752 13 6</b>	Total Surplus to be Surrendered.	
			£. 2,738 6 6	

CLASS III.—*continued.*VOTE 19.—DUBLIN METROPOLITAN POLICE—*continued*

## EXPLANATION of Causes of Variation between Expenditure and Grant.

A.—Saving on Allowances.

B and C.—Force not recruited up to its full authorised strength, and 53 payments of weekly pay having been made within the financial year. The estimated strength was 1,238, and the average strength during the year about 1,166.

D., E. and F.—Casual difference between estimated and actual expenditure.

G.—Cost of sending a Constable to Pasteur Institute; Treasury Letter 11001—97 of 17 July 1897. New issue of Drivers' and Conductors' Badges, &c.

H. and I.—Variable nature of service.

K.—Pensions ceased exceeded pensions granted. £.44 7s. 8d. was paid for interest on a pension (which was forfeited and afterwards restored) during the time it was withheld. Treasury Letters 10087—97 and 12165—97.

L.—Appropriations in Aid.—Fines and Fees from Police Courts exceeded the average anticipated.

EXTRA REMUNERATION.—Mr. T. J. Wall was paid 48l. 6s. from Class III. Vote 2, for Fees as Magistrate on Wreck inquiries; and Mr. E. J. Boulger 42l. 10s., for Fees as Magistrate's Clerk.

The Surplus of 2,200l. 12s. 10d., shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31st March 1897, has been surrendered.

Metropolitan Police Office, Dublin Castle, }  
17 October 1898.

J. J. Jones, Chief Commissioner of Police,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson

Richd. Mills,  
Comptroller and Auditor General

CLASS III.—*continued.*

## VOTE 19.

## DUBLIN METROPOLITAN POLICE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under Sub-Heads D., E., F., G., H. Excess.  
and I.

2. The Amount to be Surrendered is, as shown by the Account, 2,738*l.* 6*s.* 6*d.*

Surplus

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	145,107	-	-
Expenditure ( <i>Gross</i> ) - - - - -	144,199	8	5
Net Surplus - - - - -	£. 907	11	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	1,830	14	11
Total Amount to be Surrendered - - -	£. 2,738	6	6

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 20.

## CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the ROYAL IRISH CONSTABULARY, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<hr/>				
SUPERINTENDING OFFICERS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	13,338 - -	13,350 11 11	- - -	12 11 11
B.—Allowances - - - - -	1,178 - -	1,056 13 3	121 6 9	- - -
<hr/>				
CONSTABULARY.				
C.—Pay - - - - -	788,268 - -	787,177 7 10	1,090 12 2	- - -
D.—Allowances - - - - -	74,949 - -	74,906 15 3	42 4 9	- - -
E.—Subsistence Allowances - - - - -	19,000 - -	15,217 5 10	3,782 14 2	- - -
F.—Travelling Expenses - - - - -	20,500 - -	16,477 11 9	4,022 8 3	- - -
G.—Clothing - - - - -	29,962 - -	27,725 9 9	2,236 10 3	- - -
H.—Arms, Ammunition, Accoutrements, and Saddlery - - - - -	1,435 - -	2,149 - 9	- - -	714 - 9
I.—Purchase of Horses - - - - -	166 - -	151 17 11	14 2 1	- - -
K.—Forage - - - - -	15,800 - -	15,743 2 5	56 17 7	- - -
L.—Rent of Barracks - - - - -	34,122 - -	34,145 15 6	- - -	23 15 6
M.—Barrack Furniture - - - - -	1,250 - -	2,482 - 5	- - -	1,232 - 5
N.—Fuel, Light, and Water - - - - -	18,200 - -	17,825 - -	375 - -	- - -
O.—Postage - - - - -	6,350 - -	5,203 - 4	1,146 19 8	- - -
P.—Escort and Conveyance of Children to Industrial Schools - - - - -	350 - -	291 7 8	58 12 4	- - -
Q.—Incidental Expenses - - - - -	5,200 - -	4,783 12 11	416 7 1	- - -
R.—Transport Service - - - - -	1,490 - -	529 11 -	960 9 -	- - -
* Expenses of R. I. C. Detachment for Queen's Diamond Jubilee Procession	—	478 9 0	- - -	478 9 -
<hr/>				
PENSIONS.				
S.—Pensions and Gratuities - - - - -	365,018 - -	355,774 3 3	9,243 16 9	- - -
<hr/>				
GROSS TOTAL - - £.	1,396,576 - -	1,375,468 16 9	23,568 - 10	2,460 17 7
<hr/>				
			Net Surplus of Gross Estimate over Expenditure.	
			£. 21,107 3 3	
			Surplus of Appropriations in Aid Realised.	
			£. 1,681 2 3	
Deduct,—	Estimated.	Realised.		
T.—Appropriations in Aid - - - - -	31,559 - -	33,240 2 3	Total Surplus to be Surrendered.	
<hr/>				
NET TOTAL - - £.	1,365,017 - -	1,342,228 14 6	£. 22,788 5 6	

CLASS III.—*continued.*VOTE 20.—CONSTABULARY OF IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The payments for Medical Boards were in excess of amount estimated.
- B.—The extent of the travelling performed by the Superintending Officers was less than anticipated.
- C.—Variations in the number of officers and men in receipt of the different rates of Pay.
- D.—Decrease in number of officers and men in receipt of allowances.
- E., F.—The extra amount provided for emergencies was not required in either case, and the extent of duty performed involving payment for Subsistence and Travelling was less than anticipated.
- G.—Owing to a dispute with a firm of Contractors, a considerable quantity of clothing was not supplied within year of account; the requirements of the year were also less than was anticipated.
- H.—The excess arises mainly through the payment in 1897–8, under Treasury authority, of a claim for a special supply of arms delivered in a previous year. The requirements of the year also somewhat exceeded the Estimate.
- I.—Remounts were obtained at a lower price than in recent years.
- K.—Savings through vacancies and reductions in the number of horses.
- L.—The rents paid in the year practically coincided with the Estimate, but the sum provided for the repairs of Military Barracks held on loan by the R. I. Constabulary proved insufficient.
- M.—A large proportion of the supplies for 1896–7 was not received in time to admit of payment within that year, and had, consequently, to be paid for in 1897–8. The requirements of the year were, moreover, greater than estimated.
- N.—Saving arose from reduction in number of Stations.
- O.—Decreased correspondence, partly arising from modification of Divisional System.
- P.—Variable nature of service.
- Q.—Diminution, owing to reduction of stations, in cost of carriage of various necessities, and in amount of Barrack Expenses. This sub-head includes £5, “damages,” awarded against Sergeant Morrison, for false arrest, paid under Treasury Letter, No. 10015, 29th June 1897.
- R.—Saving due to reduction in the Transport establishment during the year.
- \* This special sub-head was opened, under Treasury authority, to exhibit the expenses of the R. I. Constabulary Detachment which attended in London, by the Queen’s Command, to take part in the Diamond Jubilee Procession, and to attend at Windsor Castle for inspection by Her Majesty.
- S.—The previous rate of growth of this sub-head was not maintained throughout the year, and the provision made for an increase in the total of Pensions was not, therefore, required.
- T.—The amount remaining unpaid by Counties, &c., for Extra Force was less by nearly £2,000 at the end of 1897–8 than at end of 1896–7; but, on the other hand, the proceeds of sale of certain cast horses (consequent on reduction of Mounted Force) estimated to be received in April 1897 were actually brought to credit in previous month and accounted for in 1896–7.

## EXTRA REMUNERATION.

Two of the Assistant Inspectors General whose salaries are provided under Sub-head “A” received payments of 41*l.* 13*s.* 4*d.* each from the Vote for “County Court Officers, Ireland,” in their capacity as “Commissioners,” these payments being in addition to that already being made from same Vote to the third Assistant Inspector General (*vide* Estimates).

The Surplus of 12,697*l.* 14*s.* 2*d.* shown on the Account of the Vote “Constabulary of Ireland” for the year ended 31st March, 1897, has been surrendered.

Joseph F. Balfe,  
Clerk in Charge of Accounts.

A. Reed,  
Accounting Officer.

Royal Irish Constabulary Office,  
Dublin Castle, 23rd November, 1898.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
Lionel G. Robinson.

Richd Mills,  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 20.

## ROYAL IRISH CONSTABULARY.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1 THE Expenditure has exceeded the Estimate under Sub-Heads A, H, L, and M.

New Sub-Head

2. By direction of the Treasury, a new Sub-Head has been opened for the purpose of recording the Expenses incurred by a detachment of the Royal Irish Constabulary which took part in the Diamond Jubilee Procession, and attended for inspection by Her Majesty at Windsor.

Sub-Head S.  
Lunatic Pensioners.

3. Sub-Head S.—Under this Sub-Head is included a portion of the refund under Treasury Authority of deductions which had been made under a misapprehension of the scope of Sec. 7 (2) of the Superannuation Act of 1887 (50–51 Vic. c. 67), from the pensions of certain Lunatic Pensioners, towards whose maintenance contributions are made out of money provided by Parliament.

Surplus.

4. The Amount to be Surrendered is, as shown by the Account, 22,788*l.* 5*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> )	1,396,576	—	—
Expenditure ( <i>Gross</i> )	1,375,468	16	9
Net Surplus	£. 21,107	3	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	1,681	2	3
Total Amount to be Surrendered	£. 22,788	5	6

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 21.

## PRISONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the GENERAL PRISON BOARD in IRELAND, and the Prisons under their control, and of the Registration of Habitual Criminals, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT..	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>OFFICE OF GENERAL PRISONS BOARD.</b>				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, &c.	7,933 — —	7,890 17 9	42 2 3	—
B.—Travelling Expenses	1,000 — —	981 14 5	18 5 7	—
C.—Incidental Expenses	100 — —	95 12 9	4 7 3	—
<b>PRISONS.</b>				
D.—Salaries and Wages	45,154 — —	44,340 15 11	813 4 1	—
E.—Allowances for Officers in lieu of Rations and Quarters	4,100 — —	3,933 5 8	166 14 4	—
F.—Uniforms for Officers	2,100 — —	1,783 17 8	316 2 4	—
G.—Victualling for Prisoners	17,500 — —	15,246 5 10	2,253 14 2	—
H.—Clothing for Prisoners	3,300 — —	2,398 12 8	901 7 4	—
I.—Bedding for Prisoners	650 — —	490 13 6	159 6 6	—
J.—Medicines, Surgical Instruments, &c.	580 — —	456 5 8	123 14 4	—
K.—Gratuities to Prisoners	1,100 — —	854 14 1	245 5 11	—
L.—Furniture, Kitchen Utensils, Crockery, &c.	650 — —	484 5 9	165 14 3	—
M.—Soap, Scouring, and Cleaning Articles	750 — —	637 12 10	112 7 2	—
N.—Escort and Conveyance of Prisoners	10,250 — —	10,055 2 4	194 17 8	—
O.—Fuel, Light, and Water	10,250 — —	8,186 14 5	2,063 5 7	—
P.—Rent	595 — —	620 14 —	—	25 14 —
Q.—New Buildings and Alterations	6,050 — —	2,220 14 8	3,829 5 4	—
R.—Ordinary Repairs of Buildings	3,567 — —	2,571 17 11	995 2 1	—
S.—Maintenance of Children of Female Prisoners	32 — —	4 13 9	27 6 3	—
T.—Incidental Expenses	1,300 — —	1,368 13 4	—	68 13 4
U.—Washing for Public Departments	25 — —	7 13 6	17 6 6	—
V.—Fine Fund	60 — —	59 10 —	— 10 —	—
W.—Contributions to Discharged Prisoners' Aid Societies	50 — —	50 — —	—	—
GROSS TOTAL	117,096 — —	104,740 8 5	12,449 18 11	94 7 4
			Net Surplus of Gross Estimate over Expenditure.	
			£. 12,355 11 7	
			Surplus of Appropriations in Aid Realised.	
			£. 674 11 6	
			Total Surplus to be Surrendered.	
			£. 13,030 3 1	
<b>Deduct, —</b>				
	Estimated.	Realised.		
*X.—Appropriations in Aid (Manufacturing Department and Miscellaneous Receipts)	3,000 — —	3,674 11 6		
NET TOTAL	114,096 — —	101,065 16 11	£. 13,030 3 1	

*Appropriations in Aid.	Receipts.	Payments.	Excess of Receipts Appropriated in Aid.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - -	14,141 19 6	10,764 11 6	3,377 8 -
Miscellaneous Receipts - - -	297 3 6	-	297 3 6
£.	14,439 3 -	10,764 11 6	3,674 11 6

CLASS III.—*continued.*• VOTE 21.—PRISONS, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Delay in filling a vacancy for an Abstractor, and the substitution of a Temporary Pensioner Messenger for a Messenger who died, caused this saving.

B., C.—Estimated as closely as possible.

D.—Reduction of staff consequent on the closing of Grangegorman Prison, and temporary vacancies due to deaths and retirements, account for the saving under this Sub-Head.

E.—Fewer Officers drew lodging allowance than had been anticipated.

F.—It was not found necessary to get a portion of the male officers' uniforms made by outside labour, and a provision included for such a contingency was not required. This, and a slight over-estimate, account for the surplus.

G.—The saving under this Sub-Head is due to the number of prisoners having been less than estimated for, and to lower contract rates than had been considered probable when the estimate was framed.

H.—The weaving industry at Mountjoy Prison was temporarily suspended for some months, owing to the closing of Grangegorman Prison, and there was consequently a deficiency of material available for manufacturing into clothing; to this, together with fewer prisoners than estimated for, the saving is due.

I.—The stocks of bedding and furniture at Grangegorman Prison were transferred to Mountjoy Prison and rendered purchases of articles that had been estimated for at the latter Prison unnecessary; hence the saving.

J.—The estimate was mainly based on the calculations of the various Prison Medical Officers, and proved somewhat more than sufficient.

K.—Owing to the variable nature of the expenditure, a close estimate cannot be made.

L.—*See* observations under I.

M.—The saving under this Sub-Head was mainly caused by the closing of Grangegorman Prison.

N.—Estimated as closely as possible.

O.—The closing of Grangegorman Prison, and a reduced consumption of coal and gas in some Prisons, caused this saving.

P.—This Excess, which was sanctioned by Treasury Letter of 22nd March, 1898, 4666—98, was caused by the payment of three half years' rent of Sligo Prison within the year, instead of two half years as estimated.

Q.—*See* detailed statement appended.

R.—The general repairs to Prison buildings were not so extensive as was considered probable when the Estimate was prepared.

S.—Four children were estimated for; one only was maintained during the year.

T.—The Excess under this Sub-Head (sanctioned by Treasury Letter of 22nd March 1898, 4666—98) was due principally to the expenses of removing furniture, stores, &c., from Grangegorman Prison on its closing, and to payments to officers for photographing prisoners for which no provision was made in the estimate.

U.—Owing to the closing of Grangegorman Prison, the washing for Departments was temporarily suspended; hence the saving.

V.—Small sum unexpended.

W.—No variation.

X.—It is not possible to estimate the probable receipts closely. The sum realized was larger than expected.

A return of Extra Remuneration received by Prison Officers, where the amount in each case exceeded 25*l.* in the aggregate, is appended.



CLASS III.—*continued.*VOTE 21.—PRISONS, IRELAND—*continued.*

## EXTRA REMUNERATION.

## General Prisons Board, Ireland.

RETURN of Prison Officers who have received Pensions or other Government Money, in addition to the fixed Salaries and Emoluments of their Offices, where the amount of such extra Remuneration exceeded 25*l.* in the aggregate, during the Year ended 31 March 1898.

PRISON.	Name of Officer.	Rank in Prisons' Service.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
					£. s. d.	
Mountjoy -	John Ryan -	2nd Class Warder.	Army - - -	Army Vote -	26 13 2	Pension.
Ditto -	William Toft -	Warder - -	- ditto - - -	- ditto - -	31 18 9	- ditto.
Ditto -	Robert Bollard -	- ditto - -	Royal Irish Constabulary.	Constabulary Vote.	50 - -	- ditto.
Ditto -	Paul Byrne -	Temporary Warder (Civil Guard).	- ditto - - -	- ditto - -	44 2 4	- ditto.
Ditto -	Patrick Geraghty -	- ditto - -	- ditto - - -	- ditto - -	48 7 2	- ditto.
Ditto -	Richard Vogan -	- ditto - -	- ditto - - -	- ditto - -	53 3 1	- ditto.
Ditto -	Thomas Bayley -	- ditto - -	- ditto - - -	- ditto - -	72 - -	- ditto.
Ditto -	James Farrell -	- ditto - -	- ditto - - -	- ditto - -	48 7 2	- ditto.
Ditto -	John Magee -	- ditto - -	- ditto - - -	- ditto - -	53 14 8	- ditto.
Ditto -	Thomas Sharpe -	Night Patrol -	Irish Prison Service -	Superannuation Vote.	29 4 3	- ditto.
Ditto -	James Gray -	- ditto - -	- ditto - - -	- ditto - -	29 6 8	- ditto.
Ditto -	Thomas Hession -	- ditto - -	- ditto - - -	- ditto - -	36 5 3	- ditto.
Ditto -	James Donnelly -	ditto - -	Royal Irish Constabulary.	Constabulary Vote.	42 2 4	- ditto.
Maryborough -	David Jacob -	Visiting Medical Officer.	Medical Officer to Militia.	Army Vote -	166 5 -	Variable Amount.
Ditto -	Hugh Dunphy -	Temporary Warder (Civil Guard).	Royal Irish Constabulary.	Constabulary Vote.	62 - -	Pension.
Ditto -	John Worrall -	- ditto - -	- ditto - - -	- ditto - -	53 3 11	- ditto.
Ditto -	John McCaffery -	- ditto - -	- ditto - - -	- ditto - -	72 - -	- ditto.
Armagh -	James Fennelly -	Warder - -	- ditto - - -	- ditto - -	40 - -	- ditto.
Castlebar -	John Campbell -	Bridewell Keeper, Ballina.	Army - - -	Army Vote -	31 11 5	- ditto.
Clonmel -	L. C. Warren -	Protestant Chaplain.	Chaplain to Military	- ditto - -	75 - -	Variable Amount.
Ditto -	Peter Whelan -	Warder.	Royal Irish Constabulary.	Constabulary Vote.	30 - -	Pension.
Cork, Male -	T. B. Moriarty -	Medical Officer	Army - - -	Army Vote -	365 - -	- ditto.

CLASS III.—*continued.*VOTE 21.—PRISONS, IRELAND—*continued.*EXTRA REMUNERATION—*continued.*RETURN of Prison Officers who have received Pensions or other Government Money, &c.—*continued.*

PRISON.	Name of Officer.	Rank in Prisons' Service.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
					£. s. d.	
Cork, Male	Charles Vaughan	Bridewell Keeper, Mallow.	Royal Irish Constabulary.	Constabulary Vote.	58 - -	Pension.
Dundalk	J. G. Rainsford	Protestant Chaplain.	Chaplain to Military	Army Vote	109 15 6	Variable Amount.
Ditto	Robert McBarron	Bridewell Keeper, Bailieborough.	Royal Irish Constabulary.	Constabulary Vote.	48 7 2	Pension.
Galway	R. J. Kinhead	Medical Officer	Professor, Queen's College, Galway.	Consolidated Fund.	150 - -	Fixed Salary.
Ditto	John Forster	Warder	Army	Army Vote	32 14 -	Pension.
Ditto	Patrick Fallon	Bridewell Keeper, Loughrea.	Royal Irish Constabulary.	Constabulary Vote.	30 - -	ditto.
Ditto	John Ladley	Bridewell Keeper, Clifden.	ditto	ditto	48 7 2	ditto.
Kilmainham	William Carte	Medical Officer	Medical Officer, Royal Hospital.	Army Vote	500 - -	Fixed Salary.
Ditto	P. Carberry	Roman Catholic Chaplain.	Chaplain, Royal Hospital.	ditto	40 - -	ditto.
Ditto	James Rice	Warder	Army	ditto	32 - -	Pension.
Limerick, Male	T. J. Gelston	Medical Officer	Dispensary Medical Officer.	Local Government Board (Ireland) Vote and Local Rates.	96 - -	ditto.
Ditto	John H. Lee	Apothecary	Apothecary to Dispensary.	ditto	125 - -	Fixed Salary.
Ditto	Philip Bolger	Bridewell Keeper, Kilrush.	Royal Irish Constabulary.	Constabulary Vote.	60 - -	Pension.
Limerick, Female.	J. Holmes	Temporary Medical Officer.	Dispensary Medical Officer.	Local Government Board (Ireland) Vote and Local Rates.	160 - -	Variable Amount.
Londonderry	Laurence Power	Chief Warder	Royal Irish Constabulary.	Constabulary Vote.	29 - -	Pension.
Tralee	F. J. Falvey	Medical Officer	Medical Officer to Workhouse.	Local Government Board (Ireland) Vote and Local Rates.	160 - -	Fixed Salary.
Ditto	R. D'A. Orpen	Protestant Chaplain.	Chaplain to Military	Army Vote	31 - -	Variable Amount.
Ditto	John Beirne	Bridewell Keeper, Cahirciveen.	Royal Irish Constabulary.	Constabulary Vote.	69 - -	Pension.
Tullamore	Edward Wilkinson.	Bridewell Keeper, Parsonstown.	ditto	ditto	30 - -	ditto.
Waterford	John Watkins	Governor	Army	Army Vote	200 - -	ditto.
Wexford	Thomas Clancy	Warder	ditto	ditto	35 15 4	ditto.

CLASS III.—*continued.*VOTE 21.—PRISONS, IRELAND—*continued.*

1897-98.

Excess of Receipts over Expenditure, Manufacturing Department, is accounted for as follows :—

	£.	s.	d.	£.	s.	d.	
Net Profit, as per Manufacturing Statement, 1897-98	-	-	-	3,308	10	3	
<i>Add</i> ,—Amount of Depletion of Stock within the year	-	-	-	95	11	7	
<i>Less</i> ,—Increase of Debts due to the Manufacturing Department, 1897-98				64	18	5	
				30	13	2	
<i>Add</i> ,—Increase of Debts due by the Manufacturing Department, 1897-98				38	4	7	
					68	17	9
				£.	3,377	8	-

## NEW BUILDINGS and ALTERATIONS, 1897-98.

PRISON.	Amount Provided.	Amount Expended.	REMARKS.
	£. s. d.	£. s. d.	
Mountjoy - - - - -	600 - -	589 4 10	
Grangegorman - - - - -	60 - -	- - -	Expenditure rendered unnecessary owing to closing of Prison.
Maryborough - - - - -	700 - -	650 12 4	
Belfast - - - - -	3,400 - -	800 - -	Contract not entered into until late in financial year.
Clonmel - - - - -	425 - -	- - -	Work provided for not proceeded with.
Cork (Male) - - - - -	305 - -	174 9 -	The amount expended was sufficient to provide all the necessary building materials for the number of Convicts employed.
Galway - - - - -	30 - -	- - -	Work contemplated not carried out in the year.
Kilmainham - - - - -	- - -	6 8 6	Small liability from previous year. Original Estimate not exceeded.
Londonderry - - - - -	480 - -	- - -	} Works contemplated not carried out.
Tullamore - - - - -	50 - -	- - -	
£.	6,050 - -	2,220 14 8	

The total amount of fines levied from officers of Prisons in the year ended 31st March 1898, was 42*l.* 8*s.* 8*d.*

The Surplus of 13,736*l.* 2*s.* 4*d.*, shown on the Account of the Vote "Prisons, Ireland," for the year ended 31st March 1897, has been surrendered.

Office of General Prisons Board,  
Dublin Castle,  
12th November 1898.

*J. S. Gibbons,*  
Chairman and Accounting Officer.

*R. Lewis,*  
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 21.—PRISONS, IRELAND.—continued.

ABSTRACT STATEMENT of the Manufacturing Accounts of the Prisons in Ireland for the Year ended 31st March 1898.

Dr.		Cr.	
	£. s. d.		£. s. d.
To Stores, Book Debts, &c., on 1st April 1897	*8,477 7 7	By Receipts for Goods Sold, &c.	- - -
Less due on Open Accounts	2,086 12 4	" Stores issued to Prison Department as under :—	- - -
" Payments for Stores, Materials, &c.	- - -	C.—Incidental Expenses Office, General Prisons Board	- - -
" Stores received from Prison Department, as under :—	- - -	F.—Uniforms for Officers	1,263 19 3
Manufacturing Department	729 - 5	G.—Victualling for Prisoners	1,818 2 8
" Sundry Creditors on 31st March 1898, viz. :—	- - -	H.—Clothing for Prisoners	2,298 5 2
Trade Firms	2,108 8 4	I.—Bedding for Prisoners	329 3 5
Prison Department	16 8 7	J.—Medicines, Surgical Instruments, &c.	2 17 6
Net Profit	- - -	L.—Furniture, Kitchen Utensils, Crockery, &c.	202 9 5
		M.—Soap Scouring and Cleaning Articles	122 4 -
		O.—Fuel, Light, and Water	60 7 9
		Q.—New Buildings and Alterations	21 17 7
		R.—Ordinary Repairs of Buildings	143 12 7
		T.—Incidental Expenses	90 19 2
		Manufacturing Department	729 - 5
		" Stores, Book Debts, &c., on 31st March 1898, viz. :—	- - -
		Stores, &c.	6,402 15 -
		Book Debts, viz. :—	- - -
		Private Customers	256 11 10
		Prison Department	1,491 5 10
		Other Public Departments	296 1 9
			8,446 14 5
			7,058 12 7
			22,588 13 11

\* This amount includes 85l. 6s. 3d., being the valuation placed on the stock with which the Agricultural branch of the Manufacturing Department was opened on 1st April 1897.

J. Mulhall,  
Vice-Chairman General Prisons Board.

E. Metcalfe,  
Superintendent of Stores.

## CLASS III.—continued.

## VOTE 21.

## PRISONS, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of Estimate has taken place under Sub-Heads P. and T. Excess.

2. Sub-Head D., Salaries and Wages.—Under this Sub-Head is included a sum of Salaries :  
70*l.* paid to an Assistant Medical Officer at Mountjoy Prison, who was awarded six months' Gratuity to  
pay in lieu of notice on leaving the service. an Officer.

3. Sub-Head T., Incidental Expenses.—The expenditure includes a payment of Compensation :  
43*l.* 14*s.* 4*d.* to a Contractor as compensation for the determination of his contract, tion to a  
consequent on the closing of Grangegorman Prison. Contractor.

4. The Amount to be Surrendered is, as shown by the Account, 13,030*l.* 3*s.* 1*d.* Net Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	117,096	-	-
Expenditure ( <i>Gross</i> ) - - - - -	104,740	8	5
Net Surplus - - -	£. 12,355	11	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	674	11	6
Total Amount to be Surrendered - - -	£. 13,030	3	1

## STORE AND MANUFACTURING ACCOUNTS.

5. A local test examination of the Receipt and Issues of Provisions and Miscellaneous Stores for Prison use was held at the Prisons of Belfast, Kilmainham, Limerick (male and female), and Cork (male and female). Store Accounts.

At all these Prisons with the exception of Cork (male) the result of the local test may be considered to have been satisfactory.

In the examination at Cork (male) Prison, however, an omission to enter in the Store Ledger certain issues of fuel was noticed, and led to the discovery of various irregular practices, which had been resorted to for purposes of concealment. Fictitious Entries.

Having called attention to the matter, I was informed that it had been fully investigated by the General Prisons Board, who had degraded the Storekeeper from his position and reprimanded the Governor.

The accuracy of the Abstract Statement of Manufacturing Accounts appended to the Appropriation Account has also been tested at the above-named Prisons by an examination of the books, &c., in which the cash and store transactions of the Manufacturing Department are locally recorded. Manufacturing Accounts.

The result of the examination was satisfactory.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—*continued.*

## VOTE 22.

## REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Expenses of REFORMATORY and INDUSTRIAL SCHOOLS in IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Inspector's Office - - -	1,572 - -	1,251 12 11	320 7 1	—
B.—Travelling Expenses, ditto - - -	200 - -	185 18 10	14 1 2	—
C.—Incidental Expenses, ditto - - -	65 - -	148 - -	—	83 - -
D.—Maintenance of Juvenile Offenders -	9,100 - -	8,934 10 6	165 9 6	—
E.—Maintenance in Industrial Schools -	100,000 - -	100,052 18 8	—	52 18 8
GROSS TOTAL - - - £.	110,937 - -	110,573 - 11	499 17 9	135 18 8
			Net Surplus of Gross Estimate over Expenditure.	
			£. 363 19 1	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
F.— <i>Deduct,—</i> Appropriations in Aid -	850 - -	906 10 6	£. 56 10 6	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	110,087 - -	109,666 10 5	£. 420 9 7	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving in salary of Inspector and Chief Clerk, less by payment to a second Copyist, and increased Fees paid to Collectors.

B.—Approximate Estimate.

C.—A larger number of Children were sent direct to Reformatory Schools than anticipated. (56 & 57 Vict. c. 48.)

D.—Number of Juvenile Offenders less than estimated for.

E.—Approximate Estimate.

F.—Approximate Estimate.

CLASS III.—*continued.*VOTE 22.—REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND—*continued.*

## EXTRA REMUNERATION.

Name	Rank.	Amount.	Vote or Account.
		£. s. d.	
W. C. Moore - - - -	Senior Clerk - - -	30 - -	Class VII., Vote 2.

The Surplus of 4,556l. 19s. 5d., shown on the Account of the Vote "Reformatory and Industrial Schools, Ireland," for the year ended 31st March 1897, has been surrendered.

Dublin Castle, )  
18 November 1898. f

*F. J. Cullinan,*  
Clerk in Charge of the Account.

*D. Harrel,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 22.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C. Excess. and E.

2 The Amount to be Surrendered is, as shown by the Account, 420l. 9s. 7d. Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	110,937	-	-
Expenditure ( <i>Gross</i> ) - - - - -	110,573	-	11
Net Surplus - - - -	£.	363 19	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -		56 10	6
Total Amount to be Surrendered - - - -	£.	420 9	7

3. The amount received as Parental Contributions is stated by the Inspector in his Report for the year 1897 to have been 902l. 3s., as compared with 842l. 13s. 9d. in the preceding year. Parental contributions.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 23.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the MAINTENANCE of CRIMINAL LUNATICS in the DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	3,255 - -	3,259 7 11	-	4 7 11
B.—Victualling Patients and Rations for Attendants - - - -	2,511 - -	2,546 12 11	-	35 12 11
C.—Clothing for Patients and Uniform Clothing - - - -	430 - -	360 7 10	69 12 2	—
D.—Medicines and Surgical Instruments, &c.	40 - -	44 - 4	—	4 - 4
E.—Escort and Conveyance of Patients - -	40 - -	22 16 4	17 3 8	—
F.—Allowances to Patients - - - -	50 - -	5 10 6	44 9 6	—
G.—Incidental Expenses - - - -	120 - -	115 8 2	4 11 10	—
£.	6,446 - -	6,354 4 -	135 17 2	44 1 2
Farm and Garden :				
Receipts - - - -	£. s. d. 576 16 9	Deduct— 319 14 6	Add— 319 14 6	—
Expenditure - - - -	257 2 3			
Surplus - - - -	£. 319 14 6			
£.	6,446 - -	6,034 9 6	455 11 8	—
Deduct Deficit - - - - -			44 1 2	
Net Surplus to be Surrendered - - - £.			411 10 6	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			£. s. d. 6 - -	
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer - - - - -			13 9 9	
Number of Criminal Lunatics Estimated for - - - - -			-	160
Daily average number of Criminal Lunatics maintained - - - - -			-	166.6



CLASS III.—continued.

VOTE 23.—DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Deficiency caused by payment of 12*l.* 17*s.* 6*d.* to Hospital nurses for two patients suffering from typhoid fever. (Treasury Letter No. 12,063—97 of 7th August 1897.)
- B.—Deficiency caused by the daily average number maintained being in excess of the number for which the estimate was framed.
- C.—Saving due to reduction in contract prices.
- D.—Deficiency caused by purchase of disinfecting fluid. A sum of 5*l.* has been added to this Sub-Head for the year 1898–99 to cover this expenditure.
- E.—It is impossible to forecast this expenditure closely.

The Surplus of 386*l.* 17*s.* 9*d.*, shown on the Account of the Vote “Dundrum Criminal Lunatic Asylum, Ireland,” for the year ended 31st March 1897, has been surrendered.

G. Revington,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Richd. Mills,  
Comptroller and Auditor General.

Examined,  
Lionel G. Robinson.

STATEMENT, No. 1.

ABSTRACT of RECEIPTS, TRANSFERS, and PAYMENTS on Account of Farm and Garden, for the Year ended 31st March 1898.

RECEIPTS.				PAYMENTS.										
				By—Paid for the Purchase of :—										
For Sales of Stock, viz., 63 pigs	-	-	204	2	2	Bran	-	-	1	-	3			
„ Sales of Produce	-	-	101	2	10	Carriage on goods	-	-	-	16	7			
						Cart grease	-	-	-	2	-			
						Grains	-	-	9	8	10			
						Implements	-	-	29	11	11			
						Labour	-	-	20	8	6			
						Lime	-	-	3	15	-			
						Manure	-	-	36	13	10			
						Market expenses	-	-	10	12	6			
						Moss litter	-	-	1	15	-			
						Oats	-	-	8	3	-			
						Paraffin oil	-	-	-	2	-			
						Pigs (21)	-	-	27	1	6			
						Pollard	-	-	10	18	-			
						Salt	-	-	-	6	3			
						Seeds, plants, &c.	-	-	51	15	8			
						Shoeing and repairs	-	-	22	17	11			
						Straw	-	-	20	16	-			
						Veterinary attendance	-	-	-	17	6			
										257	2	3		
						Excess of Receipts over Expenditure				319	14	6		
£.				576	16	9					£.	576	16	9

CLASS III.—*continued.*VOTE 23.—DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND—*continued.*

## STATEMENT, No. 2.

## STATEMENT of LIVE STOCK, the Property of the Asylum, for the Year 1897–98.

	Horses.	Pigs.			
		Boars.	Breeding Sows.	Stores.	Bonhams.
Numbers on the 1st April 1897 - - -	2	1	2	35	27
Purchased during the financial year - -	—	—	2	—	19
Born during the financial year - - -	—	—	—	—	47
Transferred to list of stores from list of Bonhams - - - - -	—	—	—	67	—
Transferred to breeding sows from stores -	—	—	1	—	—
	2	1	5	102	93
<i>Less,—</i>					
Sold during the financial year - - -	—	—	1	62	—
Killed during the financial year - - -	—	—	—	—	—
Died during the financial year - - -	—	—	—	—	16
Transferred from list of Bonhams to list of stores - - - - -	—	—	—	—	67
Transferred from list of stores to list of breeding sows - - - -	—	—	—	1	—
	—	—	1	63	83
Remaining on 31st March 1898 - - -	2	1	4	39	10

Correct,  
Arthur E. Gick.

G. Revington.

## STATEMENT, No. 3.

## VALUATION of FARM STOCK, on 31st March 1898.

Description.	Value.
	£. s. d.
No. 1 horse - - - - -	30 - -
No. 2 horse - - - - -	15 - -
1 boar - - - - -	5 - -
4 breeding sows at 4 <i>l.</i> - - - - -	16 - -
39 store pigs at 2 <i>l.</i> - - - - -	78 - -
10 Bonhams at 1 <i>l.</i> - - - - -	10 - -
3 tons hay at 4 <i>l.</i> - - - - -	12 - -
8 tons table potatoes at 4 <i>l.</i> - - - -	32 - -
3 tons seed potatoes at 8 <i>l.</i> - - - -	24 - -
1 ton turnips at 1 <i>l.</i> - - - - -	1 - -
1½ acres cabbage at 20 <i>l.</i> - - - - -	30 - -
3 acres potatoes at 15 <i>l.</i> - - - - -	45 - -
Other vegetables sown, say - - - -	50 - -
Seeds on hands - - - - -	7 - -
200 tons manure at 3 <i>s.</i> - - - - -	30 - -
10 cwt. straw at 3 <i>s.</i> 6 <i>d.</i> - - - - -	1 15 -
¼ acre cauliflowers sown - - - - -	10 - -
	£. 396 15 -
*Farm Implements - - - - -	210 - -
	£. 606 15 -

\* 10 per cent. has been allowed for depreciation.

(Signed) L. Clonan, Gardener.  
Arthur E. Gick, Clerk and Storekeeper.

G. Revington,  
Governor and Accounting Officer.

CLASS III.—continued.

VOTE 23.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of Estimate has been incurred under Sub-Heads A., B., Excess. and D.

2. The accuracy of the Statements appended to the Account, showing the trans- Farm and actions of the Farm and Garden, has been tested, as far as possible, by the aid of Garden. documents furnished to this Department with the Monthly Cash Accounts.

3. The Net Surplus to be Surrendered is, as shown by the Account, 411*l.* 10*s.* 6*d.* Net Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	6,446	-	-
Expenditure ( <i>Gross</i> ) - - - - -	6,354	4	-
Net Surplus - - - £.	91	16	-
Add,—			
Surplus on Farm and Garden Account - -	319	14	6
Total amount to be surrendered - - - £.	411	10	6

STORE ACCOUNTS.

4. The accounts of the receipt and issue of provisions and miscellaneous stores, and of Store the manufacture and repair of articles for use in the Asylum, have been locally tested by officers of my Department. In this test examination a number of discrepancies were observed between the ledger record of the balances of various articles in store at the close of the year and the quantities certified as found by the Board of Survey. None of the discrepancies were serious, but the explanations given of them appear to indicate that the important duty of stocktaking was not conducted with sufficient carefulness.

With this exception the results of the test were generally satisfactory.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS III—*continued*.

## LAW AND JUSTICE.

THE subjoined Summary compares the Gross Expenditure for the Services in Class III. with the Gross Grants for the Year 1897-98; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

## SUMMARY.

No. of Vote.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England . . . . .	94,827	80,444 11 3	14,382 8 9	—	5,921 9 —	—	20,303 17 9	—	—
2	Miscellaneous Legal Expenses . . . . .	55,531	54,456 13 5	1,074 6 7	—	— 5 —	—	1,074 11 7	—	—
3	Supreme Court of Judicature . . . . .	378,001	374,488 17 8	3,512 2 4	—	1,724 16 1	—	5,236 18 5	—	50 — —
4	Land Registry . . . . .	7,877	7,863 13 1	13 6 11	—	—	—	13 6 11	—	—
5	County Courts . . . . .	457,071	451,090 18 2	5,980 1 10	—	2,671 15 8	—	8,651 17 6	—	—
6	Police Courts, London and Sheerness . . . . .	21,029	10,322 7 11	10,706 12 1	—	—	3,703 13 3	7,002 18 10	—	—
7	Police, England and Wales . . . . .	55,127	51,918 19 3	3,208 — 9	—	—	—	3,208 — 9	—	—
8	Prisons, England and the Colonies . . . . .	617,351	606,410 10 2	10,940 9 10	—	3,571 13 8	—	14,512 3 6	—	—
9	Reformatory and Industrial Schools, Great Britain . . . . .	288,630	281,461 18 1	7,168 1 11	—	1,463 4 9	—	8,631 6 8	—	—
10	Broadmoor Criminal Lunatic Asylum, England . . . . .	32,939	32,468 11 —	470 9 —	—	—	10 9 4	450 19 8	—	—

11	Law Charges and Courts of Law, Scotland	127,570	125,984	2 4	1,585	17 8	—	2,412	11 —	—	3,998	8 8	—
12	Register House, Edinburgh	41,961	41,763	19 8	197	— 4	—	—	—	50	—	—	54 19 6
13	Crofters Commission	5,350	5,195	15 1	154	4 11	—	—	—	—	154	4 11	—
14	Prisons, Scotland	86,927	80,164	3 7	6,762	16 5	—	19	1 9	—	6,781	18 2	—
15	Law Charges and Criminal Prosecutions, Ireland	64,575	55,302	9 8	9,272	10 4	—	—	—	244	18 9	9,027	11 7
16	Supreme Court of Judicature, &c., Ireland	115,158	111,152	15 —	4,005	5 —	—	—	—	161	12 —	3,843	13 —
17	The Irish Land Commission	128,125	128,124	16 9	—	3 3	—	—	—	—	—	—	—
18	County Court Officers, &c., Ireland	118,869	114,879	8 8	3,989	11 4	—	—	—	83	13 4	3,905	18 —
19	Dublin Metropolitan Police	145,107	144,199	8 5	907	11 7	—	1,830	14 11	—	2,738	6 6	—
20	Royal Irish Constabulary	1,396,576	1,375,468	16 9	21,107	3 3	—	1,681	2 3	—	22,788	5 6	—
21	Prisons, Ireland	117,096	104,740	8 5	12,355	11 7	—	674	11 6	—	13,030	3 1	—
22	Reformatory and Industrial Schools, Ireland	110,937	110,573	— 11	363	19 1	—	56	10 6	—	420	9 7	—
23	Dundrum Criminal Lunatic Asylum, Ireland	6,446	6,354	4 —	91	16 —	—	319	14 6	—	411	10 6	13 9 9
TOTAL		4,473,080	4,354,830	9 3	118,249	10 9	—	22,347	10 7	—	136,392	14 8	10,061 13 11
TOTAL Amount to be Surrendered											4,204	6 8	Less than Estimated
											—	—	£. 394 6 1

\* Receipt from Local Loans Fund.

*Richd. Mills,*  
Comptroller General of the Receipts and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department, }  
16 January 1899.













CIVIL SERVICE ACCOUNTS,  
1897-98.

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CLASS IV.

EDUCATION, SCIENCE AND ART.

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REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1898; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CLASS IV.

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EDUCATION, SCIENCE AND ART.

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## ENGLAND :

	PAGE
1.—Public Education - - - - -	345
2.—Department of Science and Art (including certain Services in Scotland and Ireland) - - - - -	350
3.—British Museum - - - - -	362
4.—National Gallery - - - - -	366
5.—National Portrait Gallery - - - - -	369
6.—Scientific Investigation, &c. - - - - -	371
7.—Universities and Colleges, Great Britain, and Intermediate Education, Wales	374
8.—London University - - - - -	376

## SCOTLAND :

9.—Public Education - - - - -	379
10.—National Gallery, &c. - - - - -	382

## IRELAND :

11.—Public Education - - - - -	384
12.—Endowed Schools Commissioners - - - - -	393
13.—National Gallery - - - - -	395
14.—Queen's Colleges - - - - -	397

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CLASS IV.—*continued.*

## VOTE 1.

## PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION in ENGLAND and WALES, including Expenses of the Education Office in London, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office in London :				
A.—Salaries - - - - -	71,445 - -	72,700 16 2	—	1,255 16 2
B.—Incidental Expenses - - -	1,630 - -	1,265 18 9	364 1 3	—
Inspection :				
C.—Salaries - - - - -	157,215 - -	156,117 3 6	1,097 16 6	—
D.—Travelling Allowances - - -	40,350 - -	39,063 19 5	1,286 - 7	—
ELEMENTARY SCHOOLS :				
E.—Pensions and Gratuities to Teachers	34,755 - -	34,095 11 9	659 8 3	—
F.—Annual Grants for Day Scholars -	4,338,027 - -	4,386,834 9 3	—	42,646 9 3
Ditto - - (Supplementary)	6,161 - -			
G.—Annual Grants for Evening Scholars	154,815 - -	160,001 9 9	352 10 3	—
Ditto - - (Supplementary)	5,539 - -			
H.—Fee Grants for Day Scholars - -	2,285,000 - -	2,240,772 3 4	44,227 16 8	—
I.—Grants for Blind and Deaf Children	17,527 - -	17,723 14 9	—	196 14 9
K.—Grants to School Boards under Act 33 & 34 Vict. c. 75, sec. 97, and 60 Vict., c. 16 - - - - -	41,600 - -	141,997 17 1	2 2 11	—
Ditto - (Supplementary) (1)	91,390 - -			
Ditto - " (2)	9,010 - -			
TRAINING COLLEGES :				
L.—Annual Grants - - - - -	161,935 - -	166,809 5 5	—	4,874 5 5
M.—Organisation of Districts - -	550 - -	500 4 5	49 15 7	—
DIRECTOR OF SPECIAL INQUIRIES, &c.:				
N.—Salaries - - - - -	1,161 - -	1,284 16 3	—	123 16 3
O.—Translating and Copying - -	200 - -	163 5 4	36 14 8	—
P.—Travelling and Subsistence Allow- ance - - - - -	200 - -	181 - 7	18 19 5	—
R.—Special Inquiries - - - - -	500 - -	940 12 5	—	440 12 5
S.—Aid Grant - - (Supplementary)	619,475 - -	617,662 18 4	1,812 1 8	—
Original - £7,306,910 } Supplementary - 731,575 } £.	8,038,485 - -	8,038,115 6 6	49,907 7 9	49,537 14 3
Deduct Deficit - - - - -			49,537 14 3	
Net Surplus to be Surrendered - £.			369 13 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.  
Amount of Extra Receipts realised in the Year 1897–98, and paid over to Exchequer - 1,224 7 4

CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This excess is caused by additions during the year to the Office Staff.
- B.—This saving is due to the number of advertisements of schemes under the Endowed Schools Acts having been fewer than in previous years.
- C.—The saving is caused by retirements, promotions, and deaths among the Sub-Inspectors and the appointment of their successors at a lower rate of pay.
- D.—The increase in the travelling and personal allowances of H.M. Inspectors and Sub-Inspectors which it was anticipated would be caused by Article 84*b* of the Code, under which one or more inspections without notice in any year were largely substituted for an annual inspection, has not been fully realised, hence the saving.
- E.—This saving is caused by the deaths of pensioners and the award of a less sum in gratuities than was provided for in the Estimates.
- F.—This deficiency is due to an increase in the rate of grant per scholar, over the original estimate, of 3½*d.*, caused mainly by the repeal of Sec. 19 of the E. E. Act, 1876, by Sec. 2 of the Voluntary Schools Act, 1897. The deficiency thus caused was 48,161*l.*, but this was reduced in the Supplementary Estimate to 6,161*l.* by an anticipated saving of 42,000*l.* under Fee Grants for Day Scholars being taken into account.
- The following Table shows the final Estimate and the result for the year:—

	Average Attendance.	Rate of Grant per Scholar.	Grant.
		<i>s.</i> <i>d.</i>	£.
Estimate (including Supplementary Estimate) -	4,470,000	19 7½	4,386,188
Result - - - - -	4,470,436	19 7½	4,386,834

- G.—Casual difference.
- H.—This saving is caused by the average attendance on which Fee Grants were paid having increased at a lower rate than the Estimates provided for.
- I.—Casual difference.
- K.—Casual difference.
- L.—This excess is due to an under-estimate of the expenditure of Training Colleges and of the probable number of Students in training.
- M.—This saving is caused by a decrease in the number of Notices advertised.
- N.—The excess is mainly caused by the appointment of a Library Assistant in place of a Second Division Clerk.
- O.—This saving is due to the transfer under direction by the Treasury of some of the expenditure estimated for under this Sub-Head to Sub-Head N. (Salaries).
- P.—Casual difference.
- R.—The cost of the two Inquiries which were held was under-estimated.
- S.—This saving is due to an over-estimate of the average attendance in Voluntary Schools for the year upon which the Grant was paid.

EXTRA REMUNERATION.—One of the Senior Examiners received 264*l.* from the Privy Council Office for editing the Register of the Privy Council; and one Senior Examiner and one Junior Examiner received 25*l.* 12*s.* 1*d.* and 38*l.* 5*s.* 7*d.* respectively for revising Examination Papers for the Scotch Education Department; one Junior Examiner received 59*l.* and an Inspector and another Junior Examiner received 46*l.* each under Sub-head R, Special Inquiries.

EXCHEQUER EXTRA RECEIPTS.—This excess is due mainly to the repayment by two teachers of the cost of their training.

The Surplus of 805*l.* 10*s.*, shown upon the Account of the Vote for "Public Education, England and Wales," for the year ended 31st March 1897, has been surrendered.

Education Department, }  
24th November 1898. }

G. W. Kekewich,  
Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stucke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 1.

## PUBLIC EDUCATION, ENGLAND AND WALES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A., F., Excess. I., L., N., and R.

2. Included in the amount charged under Sub-Head F. are Grants paid to three Schools in which the fees charged were admittedly in excess of the limit allowed by Sec. 3 of the Elementary Education Act, 1870, as interpreted by Article 3 of the Code. Fees in excess of 9d. a week.

The correspondence which has passed on the subject is appended. It will be seen that the Education Department consider that the irregularity was due to an error, into which the School Managers had unwittingly fallen, and that it was practically regularised by the repayment to parents of the excess fees levied and by a corresponding amendment of the school accounts.

A. to D.

3. The total of admitted over-payments in the year is 427*l.* 10*s.* 4*d.*, of which sum 413*l.* 10*s.* 9*d.* has been recovered, and £10 has, with the sanction of the Treasury, been treated as an abandoned claim, leaving a sum of 3*l.* 19*s.* 7*d.*, which, in accordance with the usual practice, will be adjusted either by deduction from subsequent Grants or by remittances from the School Managers. Admitted Over-Payments.

4. The Net Surplus to be Surrendered is, as shown by the Account, 369*l.* 13*s.* 6*d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	8,038,485	-	-
Expenditure - - - - -	8,038,115	6	6
Net Surplus - - - - -	£. 369	13	6

*Richd. Mills*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## CORRESPONDENCE referred to in the foregoing Report.

## (A)

Sir,

Exchequer and Audit Department, 12 October 1897.

I am directed by the Comptroller and Auditor General to acquaint you, for the information of the Lords of the Committee of the Privy Council on Education, that a payment of Annual Grant has been brought under his notice amounting to 149*l.* 15*s.*, made on the 29th June 1897, in respect of the Higher Grade Girls' School, which forms part of the Tottenham Practising School (Portfolio 26,757), for the school year ended 31st January 1897.

It appears from statistics given in the Portfolio that at the close of the school year there were 136 scholars on the books of this Higher Grade School, of whom 118 paid a fee of 9*d.* per week, and the remainder one of 6*d.* per week.

It also appears that the receipt side of the school account, as originally rendered, contained under the head of "Books" an entry of 48*l.* 4*s.* 4*d.*, which included a sum of 18*l.* 8*s.* 1*d.*, the proceeds of a charge of 1*d.* per week levied upon the said 118 scholars, a charge which the Department, after correspondence with the Managers, held to be of the nature of a fee.

Although the Department subsequently permitted the Managers to amend the account by the withdrawal of this sum of 18*l.* 8*s.* 1*d.*, I am to point out that for the period of the school year, during which the Grant now paid was being earned, these 118 scholars were paying a fee of 10*d.* each per week, and consequently that the conditions, both of average and percentage, as embodied in Article 3 of the Code, were not complied with.

The Secretary, The Education Department, Whitehall.

I have, &c.  
(signed) *F. Phillips.*

## (B)

Sir,

Education Department, Whitehall, London, S.W., 9 November 1897.

Adverting to your letter dated the 12th ultimo, I am directed to state that, in their Lordships' view, the return of the fee to the parents corrected an error into which the Managers had unwittingly fallen, and the conditions of Article 3 of the Code are satisfied; as, though the money was in the first instance paid, in the sense that it was handed to the Managers, it cannot be said to have eventually come out of the pockets of the parents.

It did not remain in the school income, and the fee actually and eventually paid was under 9*d.* a week.

The Comptroller and Auditor General,  
Exchequer and Audit Department, Somerset House, W.C.I have, &c.  
(signed) *G. W. Kekewich.*

CLASS IV—*continued.*CORRESPONDENCE—*continued.*

(C)

Query No. 112.

Exchequer and Audit Department,  
9 March 1898.

Description of the Voucher.	Query or Observation.	Answer or Explanation of the Accounting Officer.
Portfolio 23,142—Home and Colonial Practising. Year to 30th November 1897. “Annual Grant in respect of that part declining the Fee Grant, i.e. the ‘Reynolds’ Girls’ School,” 167 <i>l.</i> 0 <i>s.</i> 6 <i>d.</i>	It is observed from the statistics given on Page 5 of Form IX. that there were at the close of the school year 156 girls on the books, of whom 57 were paying a fee in excess of 9 <i>d.</i> per week. Under these circumstances, in view of the “percentage” condition contained in Article 3 of the Code (based on Section 3 of the Act of 1870), payment of Annual Grant would seem to require explanation.	The Managers explain that they fell into the error of charging fees in excess of 9 <i>d.</i> a week to a larger number of scholars than one-third through inadvertence. They have now rectified their mistake by returning to the parents of 47 children, whose fees were 10 <i>d.</i> a week, the sums paid in excess of 9 <i>d.</i> a week, and have reduced the school fees entered in the account by a corresponding amount. * * * * * The conditions of Article 3 of the Code are thus satisfied, as, though the higher fee was in the first instance paid in the sense that it was handed to the Managers, it cannot be said to have eventually come out of the pockets of the parents, and it did not remain in the school income. 21 July 1898. (signed) Wm. Tucker.

(D)

Query No. 117.

Description of the Voucher.	Query or Observation.	Answer or Explanation of the Accounting Officer.
Portfolio 26,045—Darlington Practising School. Year to 31st December 1897 Annual Grant, paid 16th March 1898, £137 2 6 Income includes : “Fees” - £239 5 0 “Books” - 50 2 0	In a Memo., filed with the Portfolio, the Correspondent explains that “the sum of 50 <i>l.</i> 2 <i>s.</i> includes “a payment of 2 <i>s.</i> a quarter “from the scholars in the Girls’ Department for books and “stationery.” According to the statistics given on Page 5 of Form IX., the weekly rate of fee in the Girls’ Department is 8½ <i>d.</i> , and if to this be added the charge for books and stationery, all the scholars in that Department are paying at a rate in excess of 10 <i>d.</i> per week. As there are 109 scholars on the books of the Girls’ Department out of a total of 146 in the whole school, it would seem that the conditions both of “average” and of “percentage” laid down in Article 3 of the Code, which is based on Section 3 of the Act of 1870, have been infringed. Under these circumstances payment of the Annual Grant in this case would seem to require explanation.	Of the money paid by parents as fees to this school during the last school year, a sufficient sum was repaid to them by the Managers to reduce the net payments to the limits prescribed by Article 3. The excess originally paid did not remain in the school income, and the fees, therefore, which were actually and eventually paid did not exceed 9 <i>d.</i> a week. In these circumstances the Department saw no sufficient reason for withholding the Annual Grant. 15 November 1898. (signed) Wm. Tucker.

CLASS IV.—continued.

VOTE 2 - - - - -  
DEPARTMENT OF SCIENCE AND ART

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and connected therewith, including sundry Grants in Aid, in the Year ended 31st March 1898,

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—1. Salaries of Staff - - - -	18,870 - -	19,575 18 2	—	705 18 2
2. Direction, Inspection, and Examination.	55,437 - -	48,870 18 8	6,566 1 4	—
ROYAL COLLEGE of SCIENCE, LONDON :				
B.—1. Salaries - - - - -	11,999 - -	11,799 7 6	199 12 6	—
2. Exhibitions and Maintenance Allowances.	3,900 - -	3,805 18 4	94 1 8	—
3. Laboratory Expenses - - -	2,600 - -	2,720 4 -	—	120 4 -
ROYAL COLLEGE OF ART, LONDON :				
C.—1. Salaries - - - - -	4,575 - -	4,479 1 4	95 18 8	—
2. Maintenance Allowances - -	3,360 - -	3,297 19 4	62 - 8	—
SCHOOLS OF SCIENCE and ART :				
Payments for Attendance and on Results, Grants in Aid, &c. :				
D.—1. Science Schools - - - -	179,000 - -	171,843 13 2	7,156 6 10	—
2. Art Schools and Classes, National Scholarships, &c.	73,500 - -	79,636 4 7	—	6,136 4 7
3. Special Local Secretaries and Assistants.	6,750 - -	6,939 - 3	—	189 - 3
4. Scholarships, Local Exhibitions, and Prizes.	11,150 - -	10,346 5 9	803 14 3	—
5. Grants for Examples, &c. - -	2,700 - -	2,652 - 10	47 19 2	—
6. Building Grants - - - -	5,000 - -	4,967 11 -	32 9 -	—
7. Committee on Solar Physics - -	500 - -	460 1 11	39 18 1	—
8. Aid to Local Museums - -	500 - -	241 12 10	258 7 2	—
9. Grants in Aid of Technical Instruction.	3,500 - -	2,406 15 -	1,093 5 -	—
Carried forward - - - £.	383,341 - -	374,042 12 8	16,449 14 4	7,151 7 -



CLASS IV.—*continued.*

## - - - - - VOTE 2.

## FOR THE UNITED KINGDOM.

Expenses of the DEPARTMENT OF SCIENCE AND ART, and of the various Establishments showing the Surplus or Deficit upon each Sub-Head of the Vote.

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

This excess was due to the creation of eight minor Staff posts sanctioned by the Treasury after the Estimates were framed, and to the amount voted for the overtime (piece-work) of the Assistant Clerks not having been sufficient for the requirements of the Service.

This saving was caused by changes in the Inspectorate and by the full number of Second Class Sub-Inspectors not having been appointed, as well as the services of the Professional Examiners in Science not having been required to the extent anticipated. The non-appointment of the Sub-Inspectors occasioned an excess under the Sub-Head G, but not to the same extent.

This saving is due to changes on the Staff.

Casual saving.

Casual excess.

This saving was caused by the resignation of the Registrar and by the demand for occasional assistance not having been so great as was anticipated.

Casual saving.

This saving would have been less had certain claims matured in sufficient time to have been paid before 31st March. It arose chiefly from the number of Students presented for examination having been below the Estimate.

This excess was due to the number of successful Students having been greater than was estimated for on the average of previous years.

Excess occasioned by the necessity for employing a larger number of Special Local Secretaries than previously.

This service was over-estimated owing to the impossibility of foreseeing with exactness the local contributions on which the Scholarships depend.

Casual saving.

By Treasury Letter of 17th February 1897 the Department was limited to the expenditure of 5,000*l.* on this Service, and four claims, amounting to 2,110*l.*, had therefore to be held over.

This saving was caused by certain accounts which were not matured in sufficient time to be paid before 31st March.

Same observation.

This expenditure cannot be estimated with any degree of accuracy, it being dependent upon the aid obtained from the Local Rates.

CLASS IV.—*continued.*

## VOTE 2.—DEPARTMENT OF SCIENCE AND ART

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	383,341 - -	374,042 12 8	16,449 14 4	7,151 7 -		
MUSEUM DIVISION, including the South Kensington, Bethnal Green, and India Museums, and the Science and Art Libraries :						
E.—1. Salaries - - - - -	8,674 - -	8,571 9 6	102 10 6	—		
2. Technical Assistance - - -	1,400 - -	1,300 12 11	99 7 1	—		
3. Occasional Professional Assistance -	200 - -	38 13 -	161 7 -	—		
PURCHASES for MUSEUM and CIRCULATION :						
F.—1. Science Collections, Grant in Aid of Purchases.	1,800 - -	1,800 - -	—	—		
2. Art Collections, Grant in Aid of Purchases.	11,260 - -	11,260 - -	—	—		
3. Preparation, &c., of Catalogues -	400 - -	232 7 11	167 12 1	—		
4. Carriage and Materials - - -	900 - -	620 19 2	279 - 10	—		
INSTRUCTION in PUBLIC ELEMENTARY SCHOOLS and TRAINING COLLEGES :						
G.—Elementary Schools and Training Colleges.	250,900 - -	252,955 10 10	—	2,055 10 10		
SERVICES common to the GENERAL ADMINISTRATION of the DEPARTMENT of SCIENCE and ART, the MUSEUMS at SOUTH KENSINGTON and BETHNAL GREEN, the ROYAL COLLEGE of SCIENCE, and the ROYAL COLLEGE of ART, LONDON :						
H.—1. Salaries of Stores Division - -	2,763 - -	2,658 15 1	104 4 11	—		
2. Copying, including Boy Clerks -	15,200 - -	15,730 12 4	—	530 12 4		
3. Attendants, Messengers, &c. - -	24,420 - -	24,822 18 2	—	402 18 2		
4. Police - - - - -	11,900 - -	11,500 12 2	399 7 10	—		
5. Furniture, Fittings, and Materials -	5,100 - -	5,311 10 4	—	211 10 4		
6. Artizans, Cleaners, Labourers, &c.	14,600 - -	14,980 14 10	—	380 14 10		
7. Heating, Lighting, and precautions against Fire.	9,120 - -	8,980 4 7	139 15 5	—		
8. Travelling and Postage - - -	7,100 - -	7,405 17 11	—	305 17 11		
9. Incidental Expenses - - - -	3,350 - -	3,337 11 4	12 8 8	—		
Carried forward - - - £.	752,428 - -	745,551 2 9	17,915 8 8	11,038 11 5		

CLASS IV.—*continued.*FOR THE UNITED KINGDOM—*continued.*

## EXPLANATION

## Of the Causes of Variation between Expenditure and Grant.

This saving is due to changes on the Staff.

This saving was due to the retirement of one of the Technical Assistants.

This saving was due to expenditure under this head having been held as far as possible in abeyance pending the Report of the Committee of the House of Commons on the Museums.

This is a Grant in Aid.

Same observation.

Same observation as to E 3.

The expenditure under this Sub-Head is largely dependent on the purchases for the Museum from abroad. The purchases were reduced pending the Report of the Committee of the House of Commons on the Museums.

This excess was caused by the Services of Local Inspectors, at daily fees, being used in lieu of that of the Staff of Second Class Sub-Inspectors estimated for under A 2, but whose appointments were not proceeded with as explained under that Sub-Head.

This saving is due to changes on the Staff.

The expenditure under this head is greatly dependent on the number of successes gained by candidates at the Examinations, and the increase in those successes, as explained under D 2, caused an addition to the work estimated for, which had to be charged to this Sub-Head.

The excess is mainly due to the removal of the iron buildings to the Imperial Institute Road, and to temporary provision having to be made at the Royal College of Art whilst two of the Attendants were absent on sick leave.

The services of the Police required for the Sunday opening of the Museum was over estimated.

Casual excess.

This excess was caused by the increased rate of wages paid to the Labourers under Treasury sanction.

Same observation as to D 7.

This excess was due to the non-completion of the Staff of Second Class Sub-Inspectors.

Casual saving. With Treasury sanction the expenditure includes the sum of 39*l.* 16*s.* 5*d.* lost by the bankruptcy of M. Handley of Rome.

## CLASS IV.—continued.

## VOTE 2.—DEPARTMENT OF SCIENCE AND ART

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	752,428 - -	745,551 2 9	17,915 8 8	11,038 11 5
<b>GEOLOGICAL MUSEUM, JERMYN STREET :</b>				
I.—1. Salaries and Wages - - -	2,127 - -	2,117 10 11	9 9 1	—
2. Police - - - - -	779 - -	781 16 1	—	2 16 1
3. Purchase of Specimens, Models, Books, &c., Grant in Aid.	240 - -	240 - -	—	—
4. Furniture, Fittings, &c. - -	200 - -	152 - 6	47 19 6	—
5. Heating and Lighting - - -	570 - -	530 6 4	39 13 8	—
6. Travelling, Incidental Expenses, and Advertisements.	50 - -	23 11 3	26 8 9	—
<b>EDINBURGH MUSEUM of SCIENCE and ART :</b>				
K.—1. Salaries and Wages - - -	6,906 - -	6,815 15 11	90 4 1	—
2. Occasional Professional Assistance, &c.	250 - -	192 12 9	57 7 3	—
3. Police - - - - -	1,034 - -	777 13 9	256 6 3	—
4. Purchase of Specimens, Books, Reproductions, &c., Grant in Aid	2,600 - -	2,600 - -	—	—
5. Furniture, Fittings, &c. - -	1,600 - -	1,181 6 7	418 13 5	—
6. Cleaning and Materials - -	220 - -	173 2 6	46 17 6	—
7. Travelling - - - - -	200 - -	181 2 6	18 17 6	—
8. Incidental Expenses - - -	60 - -	117 - 3	—	57 - 3
<b>DUBLIN MUSEUM of SCIENCE and ART :</b>				
L.—1. Salaries and Wages, General Ad- ministration.	7,837 - -	7,738 3 1	98 16 11	—
2. Furniture, Fittings, and Materials	1,710 - -	1,613 19 7	96 - 5	—
3. Incidental Expenses - - -	400 - -	366 17 9	33 2 3	—
4. Travelling - - - - -	250 - -	245 12 7	4 7 5	—
5. Salaries and Wages, Museum -	2,489 - -	2,375 14 10	113 5 2	—
6. Occasional Professional Assistance	500 - -	422 10 7	77 9 5	—
7. Purchase of Specimens and Books for National Library, Grant in Aid.	3,300 - -	3,300 - -	—	—
8. Salaries, National Library - -	845 - -	842 10 1	2 9 11	—
9. Salaries, School of Art - - -	1,625 - -	1,612 5 5	12 14 7	—
10. School Accessories - - - -	150 - -	150 3 9	—	- 3 9
11. Salaries and Wages, Botanic Gardens.	2,708 - -	2,707 14 6	- 5 6	—
12. Purchase of Seeds, &c., and incidental Expenses.	750 - -	733 19 1	16 - 11	—
Carried forward - - £.	791,828 - -	783,544 13 4	19,381 18 2	11,098 11 6

CLASS IV.—*continued.*FOR THE UNITED KINGDOM—*continued.*

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Casual saving.

Casual excess.

This is a Grant in Aid.

This saving was caused by the non-delivery of certain cases in time for payment.

This saving was due to the work for obtaining the electric supply from the street not having been completed during the financial year.

This Sub-Head cannot be estimated with any degree of certainty.

Casual saving.

Same observation as to D 7.

Same observation.

This is a Grant in Aid.

Same observation as to D 7.

Same observation.

Same observation.

This excess was caused by Grants to two Officers towards the expense of illness incurred by the insanitary condition of their office.

Casual saving.

Same observation as to D 7.

Same observation.

Casual saving.

This saving is due to changes on the Staff.

Same observation as to D 7.

This is a Grant in Aid.

Casual saving.

Same observation.

Casual excess.

Casual saving.

Same observation as to D 7.

CLASS IV.—*continued.*

## VOTE 2.—DEPARTMENT OF SCIENCE AND ART

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	791,828 - -	783,544 13 4	19,381 18 2	11,098 11 6
ROYAL COLLEGE of SCIENCE, DUBLIN:				
M.—1. Salaries and Wages - - -	4,760 - -	4,747 9 1	12 10 11	—
2. Purchase of Specimens, Books, Apparatus, &c.	800 - -	614 5 3	185 14 9	—
3. Laboratories - - - - -	300 - -	296 8 4	3 11 8	—
4. Prizes, Scholarships, and Exami- nations.	840 - -	821 6 5	18 13 7	—
5. Incidental Expenses - - -	332 - -	211 17 9	120 2 3	—
GEOLOGICAL SURVEY of the UNITED KINGDOM:				
N.—1. Salaries - - - - -	14,732 - -	14,445 12 4	286 7 8	—
2. Travelling - - - - -	2,000 - -	1,865 15 10	134 4 2	—
3. Incidental Expenses - - -	400 - -	402 8 8	—	2 8 8
GROSS TOTAL - - - £.	815,992 - -	806,949 17 -	20,143 3 2	11,101 - 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 9,042 3 -	
			Surplus of Appropriations in Aid Realised.	
Deduct,—			£. 406 7 11	
O.—Appropriations in Aid - - -	Estimated. 6,000 - -	Realised. 6,406 7 11	Total Surplus to be Surrendered.	
NET TOTAL - - - £.	809,992 - -	800,543 9 1	£. 9,448 10 11	

CLASS IV.—*continued.*FOR THE UNITED KINGDOM—*continued.*

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Casual saving.

Same observations as to D 7.

Same observation.

Same observation.

This saving was caused by the amount expended on advertisements and uniforms not being so much as was anticipated.

This saving is due to changes on the Staff consequent on resignations.

This saving was caused by some of the Officers being engaged in the preparation of memoirs in lieu of field work, as was estimated for.

Casual excess.

The larger part of this excess in receipts arose from the sale of old materials when the iron building was removed.

CLASS IV.—*continued.*VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*continued.*

## EXTRA REMUNERATION.

RETURN showing the EXTRA REMUNERATION (when exceeding 25*l.*) received by Officers of the DEPARTMENT OF SCIENCE AND ART out of PUBLIC FUNDS, &c., in addition to the fixed Salaries and Ordinary Emoluments of their Offices, during the Year ended 31st March 1898.

Rank of Officer.	Service for which Extra Remuneration was received.	Source from which Provided.	Amount.
A. 1.—GENERAL ADMINISTRATION :			£. s. d.
Clerk (Class I.) - - -	Superintending evening examinations - -	Class IV., Vote 2 -	15 15 -
	Acting as Secretary, Science and Art Grants Committee.	" " -	25 - -
A. 2.—DIRECTION, INSPECTION, &c. :			
Assistant Director for Science -	Inspecting evening examinations - - -	" " -	30 9 -
Official Examiner for Science -	" " " " - - -	" " -	27 6 -
Assistant Examiner (Science) A.	Superintending examinations - - -	" " -	25 4 -
" " " B.	" " " " - - -	" " -	25 4 -
Official Examiner for Art -	Inspecting " " - - -	" " -	35 14 -
	Lectures (Ireland) on Irish Lace - - -	" " -	77 14 -
Assistant Examiner (Art) - A.	Inspecting and superintending evening examinations.	" " -	138 12 -
" " " B.	Superintending evening examinations - -	" " -	36 15 -
B. 1.—ROYAL COLLEGE OF SCIENCE, LONDON :			
Professor of Geology and Dean of College.	Examiner - - - - -	" " -	200 - -
Professor (Astronomy) - - -	" - - - - -	" " -	223 5 -
" (Physics) - - -	" - - - - -	" " -	262 13 8
" (Chemistry) - - -	" - - - - -	" " -	266 13 4
" (Mechanics and Mathematics).	" - - - - -	" " -	177 13 -
Assistant Professor (Mechanics and Mathematics)	" - - - - -	" " -	133 6 8
" " (Chemistry) -	Assistant Examiner - - - - -	" " -	75 8 6
" " " -	" " London University -	" Vote 8 -	56 16 -
" " (Botany) -	" " - - - - -	" Vote 2 -	66 11 -
" " (Physics) -	" " - - - - -	" " -	75 8 -
" " - - -	" " London University -	" Vote 8 -	57 1 -
Senior Instructor (Mechanics and Mathematics)	Examiner - - - - -	" Vote 2 -	120 - -
Instructor " " "	" - - - - -	" " -	226 6 6
Lecturer (Mineralogy) - - -	" - - - - -	" " -	46 4 -
Demonstrator (Chemistry) - -	Assistant Examiner - ; - - -	" " -	68 9 -
" (Physics) - -	" " &c. - - - - -	" " -	76 - -
" (Mechanics) - -	" " - - - - -	" " -	31 8 -
" (Astronomical Physics).	" " - - - - -	" " -	83 2 6
Junior Demonstrator (Chemistry)	" " &c. - - - - -	" " -	96 8 -
Assistant (Chemistry) - - A.	" " - - - - -	" " -	64 10 -
" " - - B.	" " &c. - - - - -	" " -	69 8 6
" (Mechanics and Mathematics).	" " - - - - -	" " -	105 7 -
Registrar - - - - -	Superintending evening examinations - -	" " -	25 4 -



CLASS IV.—*continued.*VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—*continued.*EXTRA REMUNERATION—*continued.*RETURN showing the Extra Remuneration received by Officers of the Department of Science, &c.—*continued.*

Rank of Officer.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.
<b>C. 1.—ROYAL COLLEGE OF ART, LONDON :</b>			
Registrar - - - -	Superintending evening examinations - -	Class IV., Vote 2 -	£. s. d. 36 15 -
Assistant Teacher - - -	Examiner (Perspective) - - - - -	" " -	80 16 -
Instructor in Modelling - -	Instructor, Vacation Course, Royal College of Art.	" " -	45 3 -
<b>H. 3.—ATTENDANTS, MESSENGERS, &amp;c. :</b>			
One Attendant - - - -	Receives a Civil Pension - - - -	Class VI., Vote 1 -	50 13 8
<b>K. 1.—EDINBURGH MUSEUM OF SCIENCE AND ART :</b>			
Keeper, Natural History Museum	Lectures on Geology - - - - -	British Museum (Swiney Fund).	150 - -
<b>L. 1.—DUBLIN MUSEUM.—GENERAL ADMINISTRATION :</b>			
Chief Clerk - - - -	Superintending evening examinations - -	- - - -	34 13 -
Clerk, Second Division, Higher Grade.	" " " - - -	- - - -	25 4 -
<b>L. 11.—ROYAL BOTANIC GARDENS, GLASNEVIN :</b>			
Keeper - - - -	Lectures on Botany, Albert Agricultural Training Institution, Glasnevin.	Class IV., Vote 11 -	50 -
<b>M. 1.—DUBLIN.—ROYAL COLLEGE OF SCIENCE :</b>			
Professor (Physics) - - -	To supplement salary - - - - -	Fees received from Students.	99 16 6
" (Chemistry) - - -	" " - - - - -	Fees received from Students.	235 1 6
" (Mathematics, &c.) - -	Examiner - - - - -	Class IV., Vote 2 -	247 18 6
" (Geometry, &c.) - -	To supplement salary - - - - -	Fees received from Students.	49 4 -
" (Geology) - - -	" " - - - - -	Fees received from Students.	93 6 -
" (Geology) - - -	To supplement salary - - - - -	Fees received from Students.	32 2 -
" (Geology) - - -	Arranging Mineral Collection, Dublin Museum	Class IV., Vote 2 -	53 15 -
" (Geology) - - -	Assistant Examiner - - - - -	" " -	144 14 -
" (Geology) - - -	Reporting on Rock Collections, Geological Survey.	" " -	52 10 -
" (Botany) - - -	Assistant Examiner - - - - -	" " -	53 11 6
" (Botany) - - -	To supplement salary - - - - -	Fees received from Students.	68 3 6
" (Zoology) - - -	" " - - - - -	Fees received from Students.	47 18 6
" (Zoology) - - -	" " - - - - -	Fees received from Students.	25 4 -
" (Mining, &c.) - -	Pension - - - - -	Class VI., Vote 1 -	65 - -
" (Mining, &c.) - -	Superintending practical Chemistry examinations.	Class IV., Vote 2 -	6 6 -
Assistant (Chemistry) - -	Assistant Examiner, &c. - - - - -	" " -	88 17 6
Assistant (Chemistry) - -	To supplement salary - - - - -	Fees received from Students.	24 16 -
Demonstrator (Applied Mathematics).	Assistant Examiner - - - - -	Class IV., Vote 2 -	57 9 -
<b>N. 1.—GEOLOGICAL SURVEY (ENGLAND AND WALES) :</b>			
District Surveyor - - -	Assistant Examiner - - - - -	Class IV., Vote 2 -	38 8 -
One Geologist - - -	" " - - - - -	" " -	44 17 -
One Assistant Geologist - -	" " - - - - -	" " -	53 18 -

**A. 2.—DIRECTION, INSPECTION, &c., AND G.—ELEMENTARY SCHOOLS, &c. :**

A gross sum of 6,609*l.* (approximately) has been paid for Examination and Inspection Fees to 37 Officers in receipt of Military or Naval retired pay. In some cases the payments are subject to 10 per cent. deduction under Treasury Rules framed under Section 6 of the Superannuation Act, 1887.

CLASS IV.—continued.

VOTE 2.—DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM—continued.

SCHEDULE of TRUST FUNDS administered by the DEPARTMENT of SCIENCE  
and ART.

TITLE OF FUND.	2½ per Cent. Consols.	3½ per Cent. India Stock.
	£. s. d.	£. s. d.
Murchison Prize - - - - -	540 8 9	
Princess of Wales Scholarship - - - - -	—	1,202 16 -
Allan and Newton Memorial Prize - - - - -	—	191 19 9
Tyndall Prize - - - - -	—	101 1 -
Forbes Prize - - - - -	—	343 1 8
Frank Hatton Prize - - - - -	—	150 12 4
Whitworth Scholarships - - - - -	—	94,569 - 5
Marshall Scholarship - - - - -	—	864 10 -
Warrington Smyth Memorial - - - - -	—	405 8 1
Matthey Prize - - - - -	—	267 15 2
	TOTAL - - - £.	98,096 4 5

The Surplus of 1,446l. 3s. 6d., shown on the Account of the Vote "Department of Science and Art for the United Kingdom," for the year ended 31st March 1897, has been surrendered.

Edw. Harris,  
Clerk in charge of the Accounts.

J. F. D. Donnelly,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 2.

## DEPARTMENT OF SCIENCE AND ART FOR THE UNITED KINGDOM.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A. 1, Excess. B. 3, D. 2, D. 3, G., H. 2, H. 3, H. 5, H. 6, H. 8, I. 2, K. 8, L. 10, and N. 3.

2. The sum of 39*l.* 16*s.* 5*d.* written off under Sub-Head H. 9, Incidental Expenses, as mentioned in the explanation on the Account, is the balance of an imprest issued to the late Dr. Middleton (then Director of the Art Museum), and by him deposited with a banker of Rome, who subsequently became bankrupt. Loss through bankruptcy.

The Treasury, in authorising the writing off of the loss, suggest that when Officers of the Department are entrusted with large imprests, the Bank of England should, in case of doubt, be consulted as to the selection of a banking firm.

3. The Amount to be Surrendered is, as shown by the Account, 9,448*l.* 10*s.* 11*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	815,992	-	-
Expenditure ( <i>Gross</i> ) - - - - -	806,949	17	-
Net Surplus - - - - -	£. 9,042	3	-

Add,—

Appropriations in Aid realised in excess of Estimate - 406 7 11

Total Amount to be Surrendered - - - £. 9,448 10 11

## GRANTS IN AID OF PURCHASES.

4. The various sums voted for purchases have, for the first time, been treated as Grants in Aid, and the full amounts have been issued. Grants in Aid.

The expenditure out of these issues has been audited in my Department, but, as intimated on the Estimate, the unexpended balances are not subject to surrender.

A statement is appended showing the expenditure in the year under the respective Sub-Heads, and the balances remaining unexpended at the end of the year, available for future expenditure, which under previous practice would have been surrendered to the Exchequer.

*Richd. Mills,*  
Comptroller and Auditor General

## STATEMENT of Expenditure out of Grants in Aid of Purchases.

SUB-HEAD OF VOTE.	Amount of Grant.	Amount expended in the year.	Balance unexpended.
	£. s. d.	£. s. d.	£. s. d.
F. 1.—Science Collections in London - - - - -	1,800 - -	1,214 11 2	585 8 10
F. 2.—Art Collections in London - - - - -	11,260 - -	8,761 14 5	2,498 5 7
I. 3.—Geological Museum - - - - -	240 - -	231 13 1	8 6 11
K. 4.—Edinburgh Museum - - - - -	2,600 - -	2,352 13 5	247 6 7
L. 7.—Dublin Museum, &c. - - - - -	3,300 - -	2,424 - -	876 -

CLASS IV.—*continued.*

## VOTE 3.

## BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BRITISH MUSEUM and of the NATURAL HISTORY MUSEUM, including certain Grants in Aid, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
BRITISH MUSEUM.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	56,220 - -	55,084 13 3	1,135 6 9	—
B.—Police - - - - -	4,835 - -	4,889 5 8	—	54 5 8
C.—Purchases and Acquisitions, Grant in aid	22,000 - -	22,006 17 9	}	1,306 17 9
C <sup>1</sup> .—Ditto (Special) " - - -	—	1,300 - -		
D.—Bookbinding, Preparing, &c. - - -	10,967 - -	10,987 6 1	—	20 6 1
E.—Printing Catalogues, &c. - - -	8,545 - -	7,779 13 6	765 6 6	—
F.—Reproduction of Works of Art for Local Museums - - - -	600 - -	617 16 9	—	17 16 9
G.—Warming, Ventilating, Fire-extinguish- ing, and Electric Lighting Apparatus	2,865 - -	3,036 13 4	—	171 13 4
H.—Furniture and Fittings - - - -	9,150 - -	9,435 10 -	—	285 10 -
I.—Incidental Expenses - - - -	3,030 - -	3,037 19 11	—	7 19 11
K.—Interest on Loan for Purchase of Land, &c. (57 & 58 Vict. c. 34) - - -	6,150 - -	6,137 15 -	12 5 -	—
TOTAL, British Museum - - £.	124,362 - -	124,313 11 3	1,912 18 3	1,864 9 6
NATURAL HISTORY MUSEUM, SOUTH KENSINGTON.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
L.—Salaries and Wages - - - -	24,261 - -	24,001 4 -	259 16 -	—
M.—Police - - - - -	2,371 - -	2,372 7 8	—	1 7 8
N.—Purchases and Acquisitions, Grant in aid	5,800 - -	5,801 10 4	—	1 10 4
O.—Preparing, Bookbinding, &c. - - -	3,620 - -	4,625 8 -	—	1,005 8 -
P.—Printing Catalogues, &c. - - -	1,650 - -	849 2 3	800 17 9	—
Q.—Warming, Ventilating, and Fire-ex- tinguishing Apparatus - - - -	250 - -	221 16 3	28 3 9	—
R.—Furniture and Fittings - - - -	5,600 - -	5,667 3 2	—	67 3 2
S.—Incidental Expenses - - - -	1,350 - -	1,348 11 -	1 9 -	—
TOTAL, Natural History Museum - £.	44,902 - -	44,887 2 8	1,090 6 6	1,075 9 2
GROSS TOTAL - - - £.	169,264 - -	169,200 13 11	3,003 4 9	2,939 18 8
Deduct,—				
T.—Appropriations in Aid : £.			Net Surplus of Gross Estimate over Expenditure.	
Dividends on 30,000 <i>l.</i> 2½ per Cent.				
Consolidated Annuities (26 Geo.				
2, c. 22, s. 48) - - - - 825			£. 63 6 1	
Receipts from the sale of Museum Publications, including Printed Titles of Printed Books, &c. - 1,800				
Rents from Houses, &c. (57 & 58 Vict. c. 34) - - - - 4,200			Surplus of Appropriations in Aid Realised.	
	Estimated.	Realised.	£. 235 8 3	
	6,825 - -	7,060 8 3	Total Surplus to be Surrendered.	
NET TOTAL - - - £.	162,439 - -	162,140 5 8	£. 298 14 4	

CLASS IV.—*continued.*VOTE 3.—BRITISH MUSEUM—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Variation between the estimated and the actual expenditure under this Sub-Head. The saving was augmented by the non-filling of vacancies for Assistants in the Library pending the Report of the Treasury Committee on the Museum Establishment.

B.—The excess on this Sub-Head was partly due to the employment of an extra constable for night service at the north-west angle of the Museum during building operations (Treasury Letter, 25th November, 1897), and partly by payments to the Police in connection with the Jubilee Celebration, under a general Treasury authority.

C, C 1. Purchase of Egyptian antiquities with Treasury sanction (Treasury Letter, 29th March 1898) in excess of provision in the Estimates.

The expenditure in 1897–98 under this Sub-Head in connection with the several departments of the Museum was as follows, viz :—

	£	s.	d.
Printed Books, Maps, &c.	8,000	2	10
Oriental Printed Books and MSS.	833	11	2
Manuscripts (including books of reference for the Department)	1,959	10	7
Egyptian and Assyrian Antiquities (including Excavations)	5,568	7	11
British and Mediæval Antiquities and Ethnography	1,526	13	10
Greek and Roman Antiquities (including Excavations in Cyprus)	1,765	6	4
Coins and Medals	1,199	11	4
Books of Reference for the Departments of Coins and Antiquities	234	2	—
Prints and Drawings (including books of reference for the Department)	1,967	16	10
Freight and Carriage in connection with the purchase and acquisition of objects	251	14	11
£.	23,306	17	9

D.—Variation between the estimated and the actual expenditure (excess sanctioned by Treasury Letter, 28th July, 1898).

E.—Savings on this Sub-Head, due to the failure of the estimated progress in the preparation (and consequent printing, &c.) of Catalogues, &c., in the Departments of Coins and Antiquities.

F.—Variation between estimated and actual expenditure (Treasury Letter, 28th July 1898).

G.—Excess mainly due to the necessary expenditure for providing Pipes, &c., in connection with the heating of the Binders' new Workshops, an expenditure not contemplated when the Estimates for 1897–98 were framed (Treasury Letter, 28th July 1898).

H.—Cost of the supply of fittings, beyond provision in the Estimates, for the proper arrangement and display of objects recently acquired for the Museum (Treasury Letter, 28th July 1898).

I.—Postage and other incidental charges in excess of provision (Treasury Letter, 28th July 1898).

K.—Variation between the estimated and the actual expenditure on this Sub-Head.

L.—Variation between the estimated and the actual expenditure on this Sub-Head.

M.—Jubilee gratuity to the Metropolitan Police.

N.—Nominal excess (Treasury Letter, 28th July 1898). The expenditure under this Sub-Head in 1897–98 in the several branches of the Natural History Museum was as follows, viz :—

	£	s.	d.
Purchase and acquisition of Zoological Specimens	2,132	14	—
Minerals, &c.	899	6	—
Fossils	1,320	5	5
Specimens for the Index Museum	10	4	9
Botanical Specimens	399	12	1
Books for the Natural History Library	786	2	1
Freight and Carriage in connection with the purchase and acquisition of Specimens	253	6	0
£.	5,801	10	4

CLASS IV.—*continued.*VOTE 3.—BRITISH MUSEUM—*continued.*

O.—Expenditure on the preparation for exhibition of whale and other zoological specimens, and the cost of spirits, &c., for the due preservation of study specimens in excess of provision.

P.—Failure in the estimated progress in the preparation of Catalogues of Specimens, &c., with a view to printing.

Q., R., and S.—Variation between the estimated and the actual expenditure under these several Sub-Heads.

T.—Receipts from the sale of Museum Publications, &c., were in excess of the amount estimated to be received in 1897–98. Rents of houses, &c., inclusive of Income Tax repaid by the Commissioners of Inland Revenue were less by 28*l.* 3*s.* 3*d.*

The actual amounts received were as follows, viz. :—

	£.	s.	d.	£.	s.	d.
From Dividends on the Museum Invested Funds (as estimated) - - - - -	—	—	—	825	—	—
From the sale of Publications - - - - -	1,993	14	4	—	—	—
From Royalties on Casts made from the Trustees' Moulds - - - - -	22	6	3	—	—	—
From Lavatories, &c., Natural History Museum - - - - -	13	12	8	—	—	—
From the sale of old Stores - - - - -	33	18	3	2,063	11	6
From Rents of Houses, &c. (57 & 58 Vict. c. 34), including 110 <i>l.</i> 10 <i>s.</i> repaid by the Commissioners of Inland Revenue in respect of Income Tax on rents received by the Trustees for 1896–97 - - - - -	—	—	—	4,171	16	9
TOTAL - - - - -	£.	—	—	7,060	8	3

## EXTRA REMUNERATION.

The keeper of Egyptian and Assyrian Antiquities was allowed 25*s.* a day for 12 days while in Cairo, and 21*s.* a day for 114 days while in other parts of Egypt as maintenance money; and an Assistant in the Department of Greek and Roman Antiquities, 21*s.* a day for 67 days while superintending excavations in the Island of Cyrus. The expenditure in both cases has been included under Sub-Head C.

Payments were made by other Departments to Assistants and others on the Museum Establishment in the year 1897–98 as follows, viz. :—

FOREIGN OFFICE.—Three Assistants in the Department of Printed Books, for translation services in connection with the Venezuelan Boundary Question, respectively, 561*l.* 1*s.*, 370*l.* 7*s.* 6*d.*, and 110*l.* 15*s.*

COLONIAL OFFICE.—£. 2. 16*s.* 3*d.* for translation work to the second Assistant receiving extra remuneration from the Foreign Office.

SCIENCE AND ART DEPARTMENT.—£. 45. 10*s.* to the Keeper of Geology, and 44*l.* 5*s.* to an Assistant in the same Department, for assistance in Examinations.

CIVIL SERVICE COMMISSION.—£. 43. 5*s.* to the Supplementary Clerk at the Natural History Museum for overtime work in the Copying Branch of the Civil Service Commission.

The Surplus of 289*l.* 17*s.* 7*d.*, shown on the Account of the Vote "British Museum," for the year ended 31st March 1897, has been surrendered.

British Museum,  
15th November 1898.)

*E. Maunde Thompson,*  
Director and Principal Librarian  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 3.

## BRITISH MUSEUM.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, C. Excess (Grant in Aid), D, F., G., H., I., M., N. (Grant in Aid), O., and R.

2. A new Sub-Head (C. 1) has been opened under Treasury authority for the purpose New Sub-Head. of recording special expenditure for the purchase of certain Egyptian Antiquities, for which no provision was made in the Estimate.

3. The sums provided for "Purchases and Acquisitions" under Sub-Heads C. and N., Sub-Heads C. and N. were for the first time shown in the Estimates as "Grants in Aid," with a note intimating that unexpended balances would not be surrendered. This change was in accordance with the recommendations of the Public Accounts Committee in 1896 (Third Report); to which effect was given by the Treasury Minute of 12th November 1896, laid before the Public Accounts Committee in 1897, and appended to their Second Report of that year (Appendix, p. 81).

The course which it was understood would thenceforward be followed was that such Grants in Aid would be issued in full to the persons or bodies at whose disposal they were intended to be placed, and that when so issued (and subject to separate account in certain cases) they would be admitted as charges against the Grants in the Appropriation Accounts, notwithstanding that they may not have been wholly expended within the year of issue; so that any cash balances might be carried forward and made available for similar expenditure in a later year. On the other hand, it was clearly intended that the charges in the Appropriation Accounts should not exceed the amounts of the Grants in Aid.

In the cases of the two Sub-Heads under notice, the course thus laid down has not been observed. The Grants in Aid have been exceeded, and the authority of the Treasury has been obtained for applying surpluses under other Sub-Heads of the Vote to cover the excesses.

I bring the matter under notice because I do not think it was contemplated either by the Committee or by the Treasury that the grantee in such case should at one time have the advantage of relief from surrender of an unexpended balance, and also at another time be at liberty to overspend the Grant in Aid and make good the excess out of savings of expenditure on other services.

4. The Amount to be Surrendered is, as shown by the Account, 298*l.* 14*s.* 4*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	169,264	-	-
Expenditure ( <i>Gross</i> ) - - - - -	169,200	13	11
Net Surplus - - -	£. 63	6	1

*Add,—*

Appropriations in Aid realised in excess of the Estimate - - - - -	235	8	3
Total Amount to be Surrendered - - -	£. 298	14	4

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 4.

## NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL GALLERY, including a Grant in Aid for the Purchase of Pictures, in the year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£.   s.   d.	£.   s.   d.	£.   s.   d.	£.   s.   d.		
A.—Salaries and Wages						

£. s. d.

Estimated Amount of Receipts derived from Sale of Catalogues - - - - - 400 - -

Amount realised from Sale of Catalogues in the year 1897-98, and paid over to Her Majesty's Stationery Office - - - - - 299 - 2



CLASS IV.—*continued.*VOTE 4.—NATIONAL GALLERY—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was effected by the delay which occurred in filling up the appointments to the Staff of the National Gallery of British Art at Millbank.

C.—The National Gallery of British Art not being opened to the Public before the middle of August 1897, the services of a full staff of Police Officers were not required before that date, hence the saving.

D.—Casual difference.

E. —Difference nominal.

F.—The excess is derived from admission fees paid by the Public on Students' days at the Tate Gallery during seven months. This being a new service it was impossible to form any estimate of the amount likely to be received from this source.

## EXTRA REMUNERATION.

H. E. Austin, Head Porter, late of the 60th Rifles, receives a pension of 34*l.* per annum.

E. Morgan, late of the Royal Navy, receives a pension of 26*l.* 5*s.* per annum.

P. Burke, late of the Border Regiment, receives a pension of 45*l.* 12*s.* 6*d.* per annum.

M. Farrell, late of the Grenadier Guards, receives a pension of 33*l.* 9*s.* 2*d.* per annum.

T. Davin, late of the Grenadier Guards, receives a pension of 21*l.* 6*s.* per annum.

G. W. Sutton, late of the Grenadier Guards, receives a pension of 50*l.* 3*s.* 9*d.* per annum.

J. Ward, late of the Royal Navy, receives a pension of 31*l.* 3*s.* per annum.

R. W. Percival, late of the 60th Rifles, receives a pension of 45*l.* 13*s.* per annum.

C. W. Pearse, late of the 60th Rifles, receives reserve pay of 9*l.* 2*s.* 6*d.*

E. MacMahon, late of the 2nd Life Guards, receives a pension of 24*l.* 6*s.* 8*d.* per annum.

The Surplus of 24*l.* 5*s.* 9*d.*, shown on the Account of the Vote "National Gallery," for the year ended 31st March 1897, has been surrendered.

*Hawes Turner,*  
Keeper and Secretary,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Slack.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excesses.** 1. A trifling excess of expenditure has been incurred under Sub-Head D.
- Surplus.** 2. The Amount to be Surrendered is, as shown by the Account, 1,000*l.* 9*s.* 3*d.*

									£.	s.	d.
Grant ( <i>Gross</i> )	-	-	-	-	-	-	-	-	16,784	-	-
Expenditure ( <i>Gross</i> )	-	-	-	-	-	-	-	-	16,232	12	3
									£.	551	7 9
<i>Add,—</i>											
Appropriations in Aid realised in excess of the Estimate	-	-							449	1	6
Total Amount to be Surrendered	-	-							£.	1,000	9 3

DETAILED EXPENDITURE OF GRANT IN AID.

- Purchase of Pictures.** 3. The Grant in Aid for the Purchase of Pictures in 1897–98 was 5,000*l.* As there was a balance in hand from the previous year of 3,973*l.* 8*s.* 7*d.*, the total amount available was 8,973*l.* 8*s.* 7*d.*

Of this amount 4,967*l.* 7*s.* 11*d.* was expended within the year, leaving a balance on the 31st March 1898 of 4,005*l.* 12*s.* 8*d.*, in support of which a bank certificate has been furnished by Messrs. Coutts & Co.

The pictures purchased included a portrait by Romney for 3,500*l.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 5.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the NATIONAL PORTRAIT GALLERY, including a Grant in Aid for the purchase of Portraits, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	2,677 - -	2,645 17 3	31 2 9	—
B.—Purchase of Portraits, Grant in Aid -	750 - -	750 - -	—	—
C.—Police - - - - -	1,282 - -	1,291 5 6	—	9 5 6
D.—Incidental Expenses - - - -	818 - -	830 11 2	—	12 11 2
E.—Uniforms - - - - -	86 - -	89 13 3	—	3 13 3
£.	5,613 - -	5,607 7 2	31 2 9	25 9 11
Deduct Deficit - - - £.			25 9 11	
Net Surplus to be Surrendered - - - £.			5 12 10	

	£. s. d.
Estimated Amount of Receipts from Sale of Catalogues payable to the Stationery Office - - - - -	100 - -
Amount of Receipts from Sale of Catalogues paid over to the Stationery Office -	66 - 6
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer - - - - -	223 14 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings were effected on the amounts estimated for completing the catalogue of books in the reference library and for extra cleaning, and through temporary vacancies on the subordinate staff.
- C.—The increase on this Sub-Head was caused by a gratuity being granted, by Treasury authority, to the police constables serving in the department during the Diamond Jubilee celebrations, and [the additional cost of the attendance of a sergeant in lieu of a constable on Sunday afternoons.
- D.—A greater amount of glazing was required to be done than was anticipated.
- E.—A new uniform was required for a Pensioner Messenger appointed through a vacancy occurring on the staff.

CLASS IV.—*continued.*VOTE 5.—NATIONAL PORTRAIT GALLERY—*continued.*

The Surplus of 7*l.* 2*s.* 10*d.*, shown on the Account of the Vote "National Portrait Gallery," for the Year ended 31st March 1897, has been surrendered.

*Lionel Cust,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

*Richd. Mills,*  
Comptroller and Auditor General.

Examined,  
*H. A. Stacke.*

## VOTE 5.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

**Excess.** 1. Expenditure in excess of the Estimate has been incurred under Sub-Heads C., D., and E.

**Surplus** 2. The Surplus to be Surrendered is, as shown by the Account, 5*l.* 12*s.* 10*d.*

											£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	-	5,613	-	-
Expenditure	-	-	-	-	-	-	-	-	-	-	5,607	7	2
Surplus - - -											£.	5	12 10

## GRANT IN AID ACCOUNT.

**Grant in Aid.** 3. This is the first year in which the sum voted for the Purchase of Portraits has been treated as a Grant in Aid and issued in full. Of the amount granted (*viz.* 750*l.*), 548*l.* 9*s.* was expended in the year, and the unexpended balance of 201*l.* 11*s.* has been carried forward to the next year.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 6.

## SCIENTIFIC INVESTIGATION, &amp;c., UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay Sundry Grants in Aid of SCIENTIFIC INVESTIGATION, &c., and other Grants, in the year ended 31st March 1898, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GRANTS IN AID.						
A.—Royal Society - - - -	5,000 - -	5,000 - -	—	—	—	—
B.—Meteorological Council - - -	15,300 - -	15,300 - -	—	—	—	—
C.—Royal Geographical Society - - -	500 - -	500 - -	—	—	—	—
D.—Royal Academy of Music - - -	500 - -	500 - -	—	—	—	—
E.—Royal College of Music - - -	500 - -	500 - -	—	—	—	—
F.—Marine Biological Association of the United Kingdom.	1,000 - -	1,000 - -	—	—	—	—
G.—Royal Society of Edinburgh - - -	300 - -	300 - -	—	—	—	—
H.—Scottish Meteorological Society - -	100 - -	100 - -	—	—	—	—
I.—Royal Irish Academy - - - -	1,644 - -	1,643 12 -	- 8 -	—	—	—
J.—Royal Irish Academy of Music - -	300 - -	300 - -	—	—	—	—
K.—Royal Zoological Society of Ireland -	500 - -	500 - -	—	—	—	—
L.—Royal Hibernian Academy - - -	300 - -	300 - -	—	—	—	—
M.—British School at Athens - - -	500 - -	500 - -	—	—	—	—
OTHER GRANTS.						
N.—Edinburgh Observatory - - -	1,540 - -	1,498 - 3	41 19 9	—	—	—
£.	27,984 - -	27,941 12 3				
Surplus to be Surrendered - - - £.			42 7 9			

CLASS IV.—*continued.*VOTE 6.—SCIENTIFIC INVESTIGATION, &c., UNITED KINGDOM—*continued.*

## Explanation of the Causes of Variation between Expenditure and Grant.

*Memoranda.*—The various Societies, &c., in receipt of Grants in Aid have rendered to the Treasury satisfactory Statements of their Expenditure of the previous year.

The Meteorological Council have furnished statements in detail, and supported by vouchers, which have been duly forwarded to the Comptroller and Auditor General.

I.—Fractional difference, due to Estimate being framed in even pounds.

N.—The provision for the expenses of the Observatory and for the Time Gun in Edinburgh Castle was not wholly expended.

The Surplus of 10*l.* 17*s.* 6*d.* shown on the Account of the Vote "Scientific Investigation," &c., for the year ended 31st March 1897, has been surrendered.

Treasury, }  
21 October 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 6.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Surplus.

1. THE Account shows a Surplus to be Surrendered of 42*l.* 7*s.* 9*d.*

	£.	s.	d.
Grant - - - - -	27,984	-	-
Expenditure - - - - -	27,941	12	3
Surplus - - - - -	£. 42	7	9

Meteorological Council.

2. The annexed Account of the Meteorological Council for the year 1897-98 has been examined in my Department in detail.

Edinburgh Observatory.

3. The Expenditure under Sub-Head N., "Edinburgh Observatory," has also been examined in detail.

4. With the above exceptions, the Accounts of the various Societies receiving the Grants in Aid are not examined in my Department.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 6.—SCIENTIFIC INVESTIGATION, &c., UNITED KINGDOM—*continued.*

STATEMENT referred to in the foregoing Report.

## METEOROLOGICAL OFFICE.—STATEMENT of RECEIPTS and PAYMENTS for the Year ended 31st March 1898.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Balance from year 1896-97 - -	1,429	5 3	ADMINISTRATION :		
Parliamentary of Vote - - - -	15,300	- -	Council - - - -	968	9 5
Repayment of Expenses charged under—			Secretary - - - -	800	- -
£. s. d.			Salaries and Wages - -	990	1 3
(1.) Incidental Expenses - 12 8 4			Rent, Fuel, and Lighting -	712	9 4
(2.) Observatories - - 37 5 11			Incidental and Contingent		
(3.) Inspections - - - - 19 -			Expenses - - - -	239	17 10
	50	13 3	Furniture and Fittings -	96	18 1
SUPPLY OF WEATHER INFORMATION :			Pensions - - - -	144	- -
Daily Weather Charts and					3,951 15 11
Forecasts - - - - 263 16 11			SPECIAL RESEARCHES :		
6 p.m. Charts - - - - 25 - -			Salaries and other Charges -	- - -	782 12 9
Reports for Press Agencies,			LAND METEOROLOGY :		
&c. - - - - 103 - 5			Observatories and Stations,		
Telegrams sent Abroad - 143 3 11			including remuneration of		
	535	1 3	Observers - - - -	2,273	12 2
SALE OF INSTRUMENTS, &c. :			Salaries :—Discussion and		
Royal Navy Account - 29 18 3			reduction of Observations,		
Mercantile Marine Account 120 17 6			&c. - - - -	1,344	14 10
"M.O." (Stations) Account 42 6 9					3,618 - -
	193	2 6	WEATHER INFORMATION AND		
Repayment of Miscellaneous Commissions			FORECASTS :		
executed for Colonial and Foreign			Telegraphic Reports and		
Institutions, &c. - - - -	149	- 8	Storm Warnings, remun-		
Commission charged on Work done for			eration of Observers, &c.		
Colonies, &c. - - - -	10	16 -	Salaries :—Preparation and		
			Issue of Reports and Fore-		
			casts - - - -	1,886	3 1
					4,521 1 6
			INSPECTIONS :		
			Salaries and Travelling Ex-		
			penses - - - -	- - -	404 4 11
			OCEAN METEOROLOGY :		
			Salaries :—Discussion and		
			reduction of Observations		
			Expenses incidental to the		
			Supply of Instruments :—		
			Proportion for Care and		
			Issue of Instruments		
			Royal Navy - - - -	200	- -
			Mercantile Marine - -	249	18 1
			Distant Island and Coast	368	8 3
			Stations - - - -	10	- -
					2,435 3 1
			Miscellaneous Commissions		
			executed for Colonial and		
			Foreign Institutions, &c.		
			Balance :		
			Cash at Bank - - - -	1,686	17 9
			Cash at Office - - - -	53	11 5
			Advance for travelling ex-		
			penses - - - -	15	- -
					1,755 9 2
£. 17,667 18 11			£. 17,667 18 11		

Robert H. Scott,  
Secretary.

CLASS IV.—*continued.*

## VOTE 7.

UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE  
EDUCATION, WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Grants in Aid of the Expenses of certain UNIVERSITIES and COLLEGES in GREAT BRITAIN, and of the Expenses under the Welsh Intermediate Education Act, 1889 (52 & 53 Vict. c. 40, s. 9), in the Year ended 31st March 1898, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
GRANTS IN AID.						
UNIVERSITIES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Victoria University - - - -	2,000 - -	2,000 - -	—		—	
B.—Scottish Universities - - - -	42,000 - -	42,000 - -	—		—	
C.—University of Wales - - - -	3,265 - -	3,265 - -	—		—	
TOTAL for Universities - - - £.	47,265 - -	47,265 - -	—		—	
COLLEGES :						
D.—Colleges, Great Britain - - - -	25,000 - -	25,000 - -	—		—	
E.—University Colleges, Wales - - - -	12,000 - -	12,000 - -	—		—	
TOTAL for Colleges - - - £.	37,000 - -	37,000 - -	—		—	
INTERMEDIATE EDUCATION, WALES :						
F.—Examination and Inspection—Grant in Aid - - - -	500 - -	500 - -	—		—	
G.—Grants in Aid of Schools - - - -	19,294 - -	19,199 - -	95 - -		—	
TOTAL for Intermediate Education, Wales	19,794 - -	19,699 - -	95 - -		—	
GRAND TOTAL - - - £.	104,059 - -	103,964 - -			—	
Surplus to be Surrendered - - - - £.			95 - -			



CLASS IV.—*continued.*VOTE 7.—UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE EDUCATION,  
WALES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

*Memorandum.*—Satisfactory Statements of Revenue and Expenditure (Capital and Income), &c., have been furnished to the Treasury by the Victoria University (Sub-Head A).

Reports from the Colleges receiving Grants under Sub-Heads D. and E. have been presented to Parliament.

G.—The actual produce of the County Rate, which governs the amount payable from the Grant, varied in some instances from the Estimate and resulted in a saving.

The Surplus of 497*l.* 15*s.* 11*d.*, shown on the Account of the Vote "Universities and Colleges, Great Britain, and Intermediate Education, Wales," for the Year ended 31st March 1897, has been surrendered.

Treasury,  
21 October 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 7.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Accounts of the Universities and Colleges are not examined in my Accounts Department.

2. The Account shows a Surplus to be Surrendered of 95*l.*

Surplus.

							£.	s.	d.
Grant	-	-	-	-	-	-	104,059	-	-
Expenditure	-	-	-	-	-	-	103,964	-	-
Surplus	-	-	-	-	-	-	£.	95	-

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 8.

LONDON UNIVERSITY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the UNIVERSITY OF LONDON, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	3,717 - -	3,766 1 5	—	49 1 5
B.—Examiners - - - - -	9,285 - -	9,680 - 7	—	395 - 7
C.—Exhibitions, Scholarships, &c. - -	1,878 - -	1,773 3 3	104 16 9	—
D.—Examination Expenses, Library, &c. -	1,150 - -	1,071 17 5	78 2 7	—
E.—Incidental Expenses - - - - -	1,050 - -	680 6 10	369 13 2	—
GROSS TOTAL - - - £.	17,080 - -	16,971 9 6	552 12 6	444 2 -
			Net Surplus of Gross Estimate over Expenditure.	
	Estimated.	Realised.	£. 108 10 6	
Deduct,—				
F.—Appropriations in Aid (Fees) - - -	17,070 - -	17,070 - -	Net Surplus to be Surrendered.	
NET TOTAL - - - £.	10 - -	98 10 6	£. 108 10 6	

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 1,000 - -

Amount of Extra Receipts realised in the year 1897-98, and paid over to Exchequer - - - - - 1,038 5 11

CLASS IV.—*continued.*VOTE 8.—LONDON UNIVERSITY—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Excess was entirely due to “Additional attendance during examinations,” and arose chiefly from the necessity of having, through insufficient accommodation in the University Building, to send so many of the Candidates to rooms hired for the occasion and entailing the employment of additional messengers, &c.

Sub-Head B.—Excess caused in great part by the absolute need of giving assistance to the Examiners at the Intermediate and Bachelors’ Degree Examinations. The Assistant Examiners, who are paid *pro rata*, also received more than estimated, owing to a considerable increase in the number of candidates attending the Matriculation Examinations, while a greater attendance of Assistant Examiners, Demonstrators and Attendants at the practical examinations in Science and Medicine was also found necessary.

Sub-Head C.—Several Exhibitions, in default of Candidates of sufficient merit to deserve them, were not awarded.

Sub-Head D.—Less new apparatus was this year needed for the practical examinations.

Sub-Head E.—Saving caused by only a very small expenditure for Boards of Studies, by the holding of fewer Meetings of Convocation, and by issuing fewer Advertisements.

## EXTRA REMUNERATION.

J. Higgins, Office-keeper, received 7*l.* 15*s.* 6*d.* from the Civil Service Commission, 7*l.* 2*s.* 6*d.* from the War Office, and 3*l.* 5*s.* from the Education Department, but about two-thirds of these three amounts was said to have been paid over to the Porter and Extra Charwomen.

## EXTRA RECEIPTS.

Excess due to a considerable increase in the Fees received from Matriculation Candidates, though total receipts were affected by a falling-off of candidates at one or two of the higher examinations.

The Surplus of 5*l.* 4*s.* 6*d.*, shown on the Account of the Vote “London University,” for the year ended 31st March 1897, has been surrendered.

22 August 1898.

*F. Victor Dickins,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 8.

LONDON UNIVERSITY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

**Excess.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads. A. and B.

**Net Surplus.** 2. The Amount to be Surrendered is, as shown by the Account, 108*l.* 10*s.* 6*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	17,080	-	-
Expenditure ( <i>Gross</i> ) - - - - -	16,971	9	6
Net Surplus - - -	£. 108	10	6

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 9.

## PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION in SCOTLAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office in London :				
A.—Salaries - - - - -	12,426 - -	12,883 17 8	—	457 17 8
B.—Incidental Expenses - - - - -	230 - -	220 1 6	9 18 6	—
INSPECTION.				
C. {Salaries - - - - -	28,931 - -	28,038 3 3	892 16 9	—
{Higher Class Schools - - - - -	300 - -	300 - -	—	—
D.—Travelling Allowances - - - - -	7,850 - -	8,211 10 10	—	361 10 10
ELEMENTARY SCHOOLS.				
E.—Annual Grants for Day Scholars - -	675,609 - -	675,567 3 11	41 16 1	—
F.—Annual Grants for Evening Scholars -	57,937 - -	51,082 10 7	6,854 9 5	—
G.—Grants for Blind and Deaf Children -	3,230 - -	3,236 9 -	—	6 9 -
H.—Additional Grants to School Boards -	13,800 - -	16,136 9 8	—	2,336 9 8
I.—Fee Grants for Day Scholars - - -	310,625 - -	312,349 - -	—	1,724 - -
K.—Special Grants to Schools in Highlands and Islands - - - - -	1,500 - -	1,500 - -	—	—
L.—Pensions and Gratuities to Teachers -	4,600 - -	4,599 8 1	- 11 11	—
AGRICULTURAL EDUCATION.				
M.—Grants for Scotland - - - - -	2,000 - -	2,000 - -	—	—
TRAINING COLLEGES.				
N.—Annual Grants - - - - -	35,200 - -	35,485 12 8	—	285 12 8
EXAMINATION OF ACCOUNTS OF SCHOOL BOARDS.				
Office in Edinburgh :				
O.—Salaries - - - - -	680 - -	675 17 8	4 2 4	—
P.—Travelling and Incidental Expenses -	15 - -	5 6 1	9 13 11	—
Q.—Aid Grant for Voluntary Schools (Supplementary) - - - - -	12,500 - -	12,297 12 3	202 7 9	—
Original - - £ 1,154,933 } Supplementary - 12,500 } £ 1,167,433 - -		1,164,589 3 2	8,015 16 8	5,171 19 10
Deduct Deficit - - - - -			5,171 19 10	
Net Surplus to be Surrendered - - £.			2,843 16 10	
Amount of Extra Receipts payable to Exchequer - - - - -			£. s. d.	
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer -			20 - -	
			11 17 9	

CLASS IV.—*continued.*VOTE 9.—PUBLIC EDUCATION, SCOTLAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—The excess was due to new appointments and promotions chiefly in consequence of the transfer of "Science and Art" administration.

Sub-Head B.—Casual variation.

Sub-Head C.—The saving was chiefly due to changes in the Staff.

Sub-Head D.—The excess was due to the large number of "Removals" consequent upon changes of Inspectors' Districts. The removal allowances amounted to 432*l.* 19*s.* 11*d.*

Sub-Head E.—Casual variation.

Sub-Head F.—The saving was due to the number of Scholars having been less than anticipated.

Sub-Head G.—Casual variation.

Sub-Head H.—The excess was due to a larger number of School Boards having claimed the grants.

Sub-Head I.—The excess was due to a larger number of Scholars. Further outlay upon this service is provided for, under the Local Taxation (Customs and Excise) Act, 1890, and the Education and Local Taxation Account (Scotland) Act, 1892.

Sub-Head L.—Casual variation.

Sub-Head N.—The excess was due to an increase in the number of "Queen's Scholars."

Sub-Head O.—Casual variation.

Sub-Head P.—The saving was on "Travelling Allowances."

Sub-Head Q.—Casual variation.

## EXTRA REMUNERATION.

A Junior Examiner received 62*l.* 13*s.* 6*d.* from the Science and Art Department for services as an Examiner Counsel received 105*l.* from the Treasury for drafting Ordinances.

An Inspector received 78*l.* 5*s.* from the Home Office for services under the Coal Mines Act.

	£.	s.	d.	
A Clerk (First Class) received	-	-	-	-
" " " "	-	-	-	-
" (Second Class) "	-	-	-	-
" (Second Division) "	-	-	-	-
	164	12	6	
	134	7	-	
	58	9	-	
	103	8	-	

For services as Auditors under the Educational Endowments (Scotland) Act.

	£.	s.	d.
One Junior Examiner received, for preparing and revising Examination Papers	-	-	96 11 10
Two First Class Clerks received, for revising Examination Papers	-	-	48 2 2
One Second Class Clerk and Thirteen Second Division Clerks received, for revising Examination Papers	-	-	172 14 6
One Inspector received, for revising Examination Papers	-	-	13 18 3
One First Class Clerk received, for Clerical Assistance	-	-	70 - -
Nine Second Division Clerks received, for Clerical Assistance	-	-	129 10 -
Six Inspectors and Two Sub-Inspectors received, for Inspecting Higher Class Schools	-	-	151 13 4

EXTRA RECEIPTS.—There is no reliable basis of estimate.

The Surplus of 3,783*l.* 5*s.* 11*d.*, shown on the Account of the Vote "Public Education, Scotland," for the year ended 31st March 1897, has been surrendered.

8 November 1898.

H. Cruik,  
Secretary and Accounting Officer.

I certify that this Account, so far as the examination has extended, is correct.

Examined,  
H. A. Stacks.

Richd. Mills,  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 9.

## PUBLIC EDUCATION, SCOTLAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A., D., Excess. G., H., I. and N.

2. The total of admitted overpayments is 73*l.* 18*s.*, of which sum 69*l.* 14*s.* 5*d.* has been Admitted recovered, leaving a sum of 4*l.* 3*s.* 7*d.*, which, in accordance with the usual practice, will overpay- be adjusted either by deduction from subsequent Grants or by remittances from the ments. School Managers.

3. The Net Surplus to be Surrendered is, as shown by the Account, 2,843*l.* 16*s.* 10*d.* Net Surplus

	£.	s.	d.
Grant - - - - -	1,167,433	-	-
Expenditure - - - - -	1,164,589	3	2
Net Surplus - - -	£. 2,843	16	10

*Richd. Mills,*  
Comptroller and Auditor General

CLASS IV.—continued.

VOTE 10.

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to the Board of Trustees for Manufactures in Scotland in aid of the Maintenance of the NATIONAL GALLERY, SCHOOL OF ART, and MUSEUM OF ANTIQUITIES, SCOTLAND, &c., in the Year ended 31st March 1898.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant in Aid - - - - -	3,400 - -	3,400 - -	—	—

EXPLANATION of the Expenditure and Grant.

The above Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant in Aid of the funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, and the National Museum of Antiquities.

Board of Manufactures, Edinburgh, }  
11 October 1898.

Alex. W. Inglis,  
Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.



CLASS IV.—continued.

VOTE 10.

NATIONAL GALLERY, &c., SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Grant and the Expenditure are shown as equal.

	£.	Grant and Expenditure.
Grant - - - - -	3,400	
Expenditure - - - - -	3,400	

PURCHASE OF PICTURES ACCOUNT.

2. A copy is annexed of the Purchase of Pictures Account for the year 1897-98, showing the disposal of the balance of the Grants in Aid for Purchase of Pictures made during the five years ended 1895-96. Purchase of Pictures.

On the 31st March 1897, there was a balance in hand of 3,886*l.* 5*s.* 10*d.*; private contributions and interest on Deposit Receipts to the amount of 1,131*l.* 1*s.* 4*d.* were received during the year. The payments amounted to 5,260*l.* 10*s.* 3*d.*, leaving at the end of the year an overdrawn balance (temporarily advanced from the General Funds of the Board of Manufactures) of 243*l.* 3*s.* 1*d.*

Richd. Mills,  
Comptroller and Auditor General.

PURCHASE of Pictures Account for the Year from 31st March 1897 to 31st March 1898.

RECEIPTS.		£. s. d.	EXPENDITURE.		£. s. d.
31 March 1897	To Funds on hand at close of last statement - - - - -	3,886 5 10		PICTURE PURCHASED.	
	" Fraser, Stodart and Ballingall, W. S., Cash Balance in hands of the Royal Association for the Promotion of Fine Arts in Scotland, conveyed to Board on dissolution of Association - - -	124 13 7	4 June 1897	By Thomas Agnew & Sons, London, price of picture "La Gloria," a Spanish Wake, by John Phillip, R.A., purchased at Christie & Manson's, London, on 29th ult. - - - - -	5,250 - -
4 June "	" Interest on Deposit Receipt with Royal Bank of Scotland for 2,500 <i>l.</i> , from 1st April last to date - - - - -	4 16 7		MISCELLANEOUS.	
	" Interest on Deposit Receipt with Royal Bank of Scotland for 1,000 <i>l.</i> , from 8th April last to date - - - - -	1 11 2	3 " "	By East Coast Railway Company, Carriage of picture "La Gloria" from London - - - - -	1 11 5
9 " "	" Special Gift by John Ritchie Findlay, Esq., of Aberlour, in aid of the purchase of an important work of art for the Gallery - - - - -	1,000 - -	4 " "	" Royal Bank of Scotland, Bank charges on remittance - - - - -	2 12 7
	" Sum temporarily advanced from the General Funds of the Board of Manufactures on this date - - - - -	£. s. d. 250 - -	23 July "	" Thomas Agnew & Sons, Expenses incurred by them for packing and insuring the above picture - - - - -	5 3 9
31 March 1898	Less: Sum at credit of Pictures Fund Account with Royal Bank of Scotland - - - - -	6 16 11	30 Sept. "	" Royal Bank of Scotland, Interest on overdraft of 1,235 <i>l.</i> 5 <i>s.</i> 5 <i>d.</i> , from 4th to 9th June last - - - - -	- 15 3
	" Balance due to the Board of Manufactures General Fund at 31st March, 1898 - - - - -	243 3 1	12 Feb. 1898	" East Coast Railway Company, Carriage of empty case to London on 4th June last - - - - -	- 7 3
	£.	5,280 10 3		£.	5,280 10 3

Richard Wood,  
Clerk in Charge of Accounts.

Alex. W. Inglis,  
Accounting Officer.

CLASS IV.—*continued.*

## VOTE 11.

## PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the Commissioners of NATIONAL EDUCATION in IRELAND, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>A.—ADMINISTRATION :</b>				
Office in Dublin :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries - - - - -	27,821 - -	28,293 6 9	- - -	472 6 9
2. Travelling Expenses - - - -	520 - -	393 16 9	126 3 3	—
3. Legal Expenses - - - - -	300 - -	505 14 2	- - -	205 14 2
4. Rent - - - - -	116 - -	205 7 8	- - -	89 7 8
5. Incidental Expenses - - - -	150 - -	398 4 4	- - -	248 4 4
<b>B.—INSPECTION :</b>				
1. Salaries - - - - -	31,000 - -	30,787 15 5	212 4 7	—
2. Travelling and Personal Allowance, &c. - - - - -	13,290 - -	12,283 2 7	1,006 17 5	—
<b>C.—TRAINING COLLEGES :</b>				
1. Board's Training College, Marl- borough-street - - - - -	11,461 - -	11,661 13 -	- - -	200 13 -
2. Training Colleges under Private Management - - - - -	30,882 - -	31,551 3 4	- - -	669 3 4
<b>D.—MODEL SCHOOLS :</b>				
1. Central Model School Department -	4,142 - -	3,891 4 2	250 15 10	—
2. Metropolitan District and Minor Model Schools - - - - -	24,676 - -	25,841 14 11	- - -	1,165 14 11
3. Retiring Gratuities - - - -	100 - -	562 8 8	- - -	462 8 8
<b>E.—NATIONAL SCHOOLS :</b>				
1. Principal and Assistant Teachers, Workmistresses, Good Service Salaries, Monitors, Training Monitors, &c. - - - - -	766,200 - -	765,343 2 10	856 17 2	—
2. Travelling and other Expenses, Teachers and Monitors for Examination - - - - -	800 - -	361 18 3	438 1 9	—
3. Organising Teachers - - - -	670 - -	708 9 8	- - -	38 9 8
4. Retiring Gratuities - - - -	400 - -	621 1 11	- - -	221 1 11
5. Incidentals - - - - -	50 - -	53 13 10	- - -	3 13 10
6. Repayment to Post Office of Com- mission to Local Postmasters -	175 - -	193 6 1	- - -	18 6 1
7. Free Grants of Books and School Requisites - - - - -	800 - -	803 9 5	- - -	3 9 5
8. Cookery and Laundry Instructors (Temporary) - - - - -	460 - -	458 4 8	1 15 4	—
Carried forward - - - £.	914,013 - -	914,918 18 5	2,892 15 4	3,798 13 9

CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	914,013 - -	914,918 18 5	2,892 15 4	3,798 13 9
<b>F.—AGRICULTURAL ESTABLISHMENTS :</b>				
1. General Superintendence and In- spection - - - - -	630 - -	604 9 8	25 10 4	—
2. Albert Training Department - -	4,308 - -	4,827 15 -	- - -	519 15 -
3. Albert Model Farms and Garden -	2,790 - -	2,557 16 6	232 3 6	—
4. Agricultural Schools - - - -	3,700 - -	4,588 19 11	- - -	888 19 11
<b>G.—BOOKS AND SCHOOL APPARATUS DE- PARTMENT :</b>				
1. Wages - - - - -	700 - -	699 9 1	- 10 11	--
2. Books and Apparatus, &c. - -	34,300 - -	34,228 - 1	71 19 11	—
<b>H.—TEACHERS' RESIDENCES :</b>				
1. Non-Vested Schools - - - -	2,600 - -	2,624 2 8	- - -	24 2
2. Vested - - - - -	1,750 - -	1,749 11 4	- 8 8	—
<b>I.—SCHOOL GRANTS - - - - -</b>	<b>255,000 - -</b>	<b>249,235 15 4</b>	<b>5,764 4 8</b>	<b>—</b>
<b>J.—TEACHERS' PENSION FUND (Grant in Aid) - - - - (Supplementary)</b>	<b>18,000 - -</b>	<b>18,000 - -</b>	<b>—</b>	<b>—</b>
<b>GROSS TOTAL - - - £.</b>	<b>1,237,791 - -</b>	<b>1,234,034 18 -</b>	<b>8,987 13 4</b>	<b>5,231 11 4</b>
			Net Surplus of Gross Estimate over Expenditure. £. 3,756 2 -	
<i>Deduct,—</i>	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
<b>K.—APPROPRIATIONS IN AID - - -</b>	<b>39,500 - -</b>	<b>37,502 1 1</b>	<b>£. 1,997 18 11</b>	
			Net Surplus to be Surrendered.	
Original - - - £. 1,180,291	NET TOTAL £.	1,196,532 16 11	£. 1,758 3 1	
Supplementary - 18,000				

CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*

## SUMMARY OF APPROPRIATIONS IN AID.

DESCRIPTION.	Estimated.			Realised.			More than Estimated.			Less than Estimated.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Books and Apparatus - - - -	32,000	-	-	29,248	7	1	-	-	-	2,751	12	11
School Fees (Balance of) - - - -	2,000	-	-	2,000	1	7	-	1	7	-	-	-
Agricultural Establishments :												
Albert Model Farm - - - -	2,950	-	-	3,093	4	3	143	4	3	-	-	-
Albert Training Institution - - - -	450	-	-	684	17	6	234	17	6	-	-	-
Munster Agricultural and Dairy School :												
Farm Produce - - - -	1,200	-	-	1,728	17	8	528	17	8	-	-	-
Fees from Agricultural and Dairy Pupils - - - -	500	-	-	512	1	-	12	1	-	-	-	-
TOTAL AGRICULTURAL ESTABLISHMENTS - - - -	5,100	-	-	6,019	-	5	919	-	5	-	-	-
Miscellaneous Receipts - - - -	400	-	-	234	12	-	-	-	-	165	8	-
£.	39,500	-	-	37,502	1	1	919	2	-	2,917	-	11

Net Deficit on Appropriations in Aid - - £. 1,997 18 11

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

## A.—Administration :

- A. 1.—Office Salaries - - - - - £. 472. 6. 9. Excess.

By Treasury Letter No. 16,584—97, dated 15th. November 1897, special sanction was given for an expenditure not exceeding 500*l.* for overtime of the Staff in connection with calculations as to the arrears of School "Fee Grant." This expenditure was not provided for in the Estimates.  
On the other hand, savings on the Junior Staff occurred through changes during the year.

- A. 2.—Travelling Expenses - - - - - £. 126. 3. 3. Saving.

Claims payable in the preceding year in respect of expenses of Commissioners not received until after its close.

- A. 3.—Legal Expenses - - - - - £. 205. 14. 2. Excess.

A larger number of cases had to be submitted to the Board's Solicitor in the year. Excess specially sanctioned by Treasury Letter of 30th March 1898.

- A. 4.—Rent - - - - - £. 89. 7. 8. Excess.

Treasury sanction (Treasury Letter, 18,067—96, 31st December 1896) given for the payment of 90*l.* rent of No. 27 Marlborough-street (extension of office). Not included in Estimate as printed.

- A. 5.—Incidental Expenses - - - - - £. 248. 4. 4. Excess.

Due to cost of advertisements in connection with the extensive changes of programme for the Teachers' Annual Examinations; also extended publicity was given to the examination for Inspectorship.

## B.—Inspection :

- B. 1.—Salaries - - - - - £. 212. 4. 7. Saving.

Increments were withheld in the case of two District Inspectors. Two additional Inspectors' Assistants sanctioned from 1st April 1897, could not be appointed till the 1st October. There was also a saving on the amount of fees paid to Assistants at July Examinations.

- B. 2.—Travelling and Personal Expenses - - - - - £. 1,006. 17. 5. Saving.

Two additional Inspectors' Assistants, provided for in the Estimates, did not commence active duty until November. Restrictive regulations introduced in respect of expenses of unattached Inspectors reduced the charge on the Vote. The cost of removals of Inspectors from one district to another during the year also was considerably less than expected.

CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

## C.—Training Colleges :

C. 1.—Marlborough-street Training College - - - - - £. 200. 13. -. Excess.

After the Estimates were framed and sanctioned, it was considered desirable by the Commissioners to admit for training some additional Queen's Scholars (men and women) beyond the number for which the Estimates were drawn up.

C. 2.—Training Colleges under Private Management - - - - - £. 669. 3. 4. Excess.

The number of Queen's Scholars (men) admitted to Training in September 1897 was in excess of the number estimated for ; while payment of ground rent, unavoidably deferred from 1896-97, became a charge upon this Vote.

## D.—Model Schools :

D. 1.—Central Model Schools - - - - - £. 250. 15. 10. Saving.

During the year these schools were under re-organisation, and a temporary falling off in the attendance of pupils took place, with a consequent diminished expenditure on the Staff.

D. 2.—Metropolitan, District, and Minor Model Schools - - - - - £. 1,165. 14. 11. Excess.

The number of Pupil Teachers appointed was somewhat greater than originally contemplated ; and the charges for travelling expenses to and from the Model Schools to which the Pupil Teachers were sent were heavier than in former years. Also a number of the Model School Teachers succeeded in obtaining promotion in classification in 1897, thus entailing increased payments.

D. 3.—Retiring Gratuities - - - - - £. 462. 8. 8. Excess.

One Teacher retired unexpectedly.

## E.—National Schools :

E. 1.—Salaries - - - - - £. 856. 17. 2. Saving.

This saving on so large an item may be regarded as casual.

E. 2.—Travelling and other expenses, Teachers and Monitors for Examination - - - - - £. 438. 1. 9. Saving.

In the year 1897-98 all Monitors, with the exception of those in their fifth year of service, were examined at their respective schools, and hence this considerable diminution in expenditure under this head.

E. 3.—Organizing Teachers - - - - - £. 38. 9. 8. Excess.

These Teachers were obliged to remain away from official centre for somewhat longer periods than anticipated.

E. 4.—Retiring Gratuities - - - - - £. 221. 1. 11. Excess.

The expenditure under this head is very variable and uncertain.

E. 5.—Incidental Expenses - - - - - £. 3. 13. 10. Excess.

Casual excess.

E. 6.—Repayment to General Post Office, Commission allowed to Postmasters - - - - - £. 18. 6. 1. Excess.

This excess is the result of the increased amount of payments effected through local Post Offices.

E. 7.—Free Grants of Books and School Requisites - - - - - £. 3. 9. 5. Excess.

Casual excess.

E. 8.—Cookery and Laundry Instructors - - - - - £. 1. 15. 4. Saving.

Casual saving.

## F.—Agricultural Establishments :

F. 1.—General Superintendence and Inspection - - - - - £. 25. 10. 4. Saving.

Casual saving on Travelling and Personal Allowance.

CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*F.—Agricultural Establishments—*continued.*

F. 2.—Albert Training Department - - - - - £. 519. 15. -. Excess.

The cost of maintenance was increased, partly owing to the better attendance of Agricultural Students, and partly to the high prices of some of the supplies. Also Itinerant Dairy Instruction cost more than was anticipated. The purchases of cream for butter making were exceptionally large; but, on the other hand, the receipts derived from sales of butter considerably exceeded the amount estimated.

F. 3.—Albert Model Farm - - - - - £. 232. 3. 6. Saving.

Some reductions took place in farm wages, and also in purchases of live stock, &c.

F. 4.—Agricultural Schools - - - - - £. 888. 19. 11. Excess.

Purchases of cream for butter making amounted to more than usual; but the cost was partly counterbalanced by augmented receipts for sales. Also some of this excess is attributable to the increasing number of school gardens aided.

## G.—Books and Apparatus Department :

G. 1.—Wages - - - - - £. -. 10. 11. Saving.

Casual saving.

G. 2.—Books and Apparatus, &c. - - - - - £. 71. 19. 11. Saving.

Casual saving.

## H.—Teachers' Residences :

H. 1.—Non-vested Schools - - - - - £. 24. 2. 8. Excess.

This small excess is due to a slight under-estimate.

H. 2.—Vested Schools - - - - - £. -. 8. 8. Saving.

Casual saving.

I.—School Grants (55 & 56 Vic. c. 42) - - - - - £. 5,764. 4. 8. Saving.

The average attendance of pupils of three to 15 years of age at the schools in 1897 was 497,510. At 10s. per head this number did not authorise an expenditure of more than 248,755*l.* To this was added an unexpended balance from the preceding year of 689*l.*, bringing the total amount payable to the teachers as School Grant up to 249,444*l.* Of this sum 249,236*l.* (over 99·9 per cent.) was paid, leaving a balance of 208*l.* to dispose of in 1898–99.

J.—Teacher's Pension Fund - Nil.

## K.—Appropriations in Aid :

Books, &c. - - - - - £. 2,751. 12. 11. Deficit.

A change of contract took place this year. Owing to the inability of the new Contractor to supply the Commissioners' published books in time, large quantities were purchased by the schools elsewhere than from the Stores.

Model School Fees - - - - - £. -. 1. 7. Surplus.

Casual.

Agricultural Establishments - - - - - £. 919. -. 5. Surplus.

The purchase of cream for educational purposes exceeded the Estimate, with consequent augmentation of receipts on sales.

Miscellaneous - - - - - £. 165. 8. -. Deficit.

An uncertain and variable source of receipts.

CLASS IV.—continued.

VOTE 11.—PUBLIC EDUCATION, IRELAND—continued.

EXTRA REMUNERATION.

STATEMENT showing the Individual Payments in the Year ended 31st March 1898, out of the sum of 550*l.* sanctioned in connection with the Estimates 1897-98, for Extra Attendance of Staff.

NAME.	Amount.	TOTAL.	NAME.	Amount.	TOTAL.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
W. O. Byrne - - -	- 10 -		G. Murray - - -	7 16 -	
R. Craig - - -	2 10 -		C. Lidstone - - -	8 17 9	
J. J. Hand - - -	3 15 -		P. J. Carey - - -	15 4 6	
T. Gavin - - -	4 10 -		J. Miniken - - -	8 2 -	
F. E. MacCarthy - - -	3 15 -		E. Killingly - - -	3 18 -	
H. A. Fanning - - -	5 10 -		H. C. Love - - -	6 6 9	
R. Naish - - -	1 10 -		J. Sexton - - -	6 7 6	
C. H. Moore - - -	4 10 -		J. J. Ridler - - -	7 8 6	
J. Conway - - -	4 10 -	31 - -	H. M. Gilfoyle - - -	9 5 3	
W. P. Fay - - -	8 2 9		J. Copithorne - - -	7 10 -	
M. T. Duggan - - -	2 18 6		J. Kelly - - -	6 8 3	
J. E. Sealy - - -	3 15 9	14 17 -	W. R. Maconkey - - -	7 8 6	
J. Bourke - - -	10 19 9		W. English - - -	7 13 -	
J. Farrar - - -	8 12 6		W. J. Cairns - - -	6 13 6	
J. M. Fay - - -	- 6 -		J. Stevenson - - -	3 - -	
A. E. Nixon - - -	12 16 6		T. E. Brown - - -	5 4 3	
J. Gill - - -	- 13 6		A. P. Medcalfe - - -	5 19 3	
F. L. Dodd - - -	6 12 9		C. Thew - - -	1 4 -	
C. B. Taylor - - -	3 12 -		W. Finlay - - -	1 1 -	
A. Hutton - - -	1 7 -		O. Tudor - - -	1 19 -	264 12 9
J. W. Cleary - - -	7 9 3		A. E. Alexander - - -	29 9 9	
T. H. Burns - - -	6 10 6		A. J. Weldick - - -	4 12 2	
J. Drea - - -	3 5 3		J. E. Phillippe - - -	37 18 11	
D. Carroll - - -	4 10 9		W. Noonan - - -	11 12 2	
H. Fitzpatrick - - -	3 15 9		M. J. Dooner - - -	12 1 6	
W. Bright - - -	- 17 3		J. Russell - - -	8 3 4	
T. Reidy - - -	5 8 9		P. J. Fogarty - - -	8 2 9	
W. A. Davis - - -	8 - 6		M. J. Hughes - - -	9 14 10	
W. Ryan - - -	- 14 3		W. P. Fogarty - - -	7 2 4	
M. A. Phelan - - -	6 4 6		G. Neville - - -	11 10 5	
P. E. Fisher - - -	4 9 3		J. M. Scully - - -	13 15 4	
F. Wadsworth - - -	3 14 3		P. Sullivan - - -	7 5 10	
J. J. Murphy - - -	6 18 9		C. G. Patterson - - -	13 14 2	
J. P. Twohig - - -	7 7 -		J. Gunn - - -	12 15 6	
J. A. Brown - - -	10 7 -		T. F. Cosgrove - - -	13 18 10	
G. F. W. Henry - - -	5 6 6		W. P. Eustace - - -	7 5 10	
J. Mahon - - -	7 6 3		J. Norton - - -	14 2 4	
			W. J. Burne - - -	7 13 5	
			P. Bradley - - -	6 10 2	
			J. F. Hearne - - -	- 3 -	
			J. McCarthy - - -	1 17 6	239 10 1
			1 Superintendent of	£. s. d.	
			Book Stores - - -	- 10 -	
			8 First Class Clerks - - -	30 10 -	
			3 Second Class Clerks - - -	14 17 -	£. 549 19 10
			45 Second Division Clerks - - -	264 12 9	
			21 Assistant Clerks - - -	239 10 1	

CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*EXTRA REMUNERATION—*continued.*

The following Amounts, in addition, were received in 1897–98 by Officers of the Board from other Departments, for Services rendered to the latter.

Sub-Head.	Service for which Received.	Amount.	Total.
		£. s. d.	£. s. d.
Notes to Sub-Head A. . . . .	One Clerk of the Second Division received from the Department of Science and Art for superintending examinations . . . . .	—	17 17 -
Notes to Sub-Head B. . . . .	One Head Inspector and one District Inspector received from the Treasury Department, London, gratuities in connection with the Manual and Practical Instruction (Ireland) Commission . . . . .	A. 25 - - B. 25 - -	
		A. 1 1 - B. 1 1 - C. 2 2 - D. 2 2 - E. 2 2 - F. 2 2 - G. 2 2 - H. 3 3 - I. 3 3 -	
Ditto . . . . .	Twenty-one District Inspectors received from the Department of Science and Art for conducting examinations . . . . .	J. 3 3 - K. 3 3 - L. 3 3 - M. 4 4 - N. 4 4 - O. 4 4 - P. 4 4 - Q. 5 5 - R. 6 6 - S. 6 6 - T. 8 8 - U. 8 8 -	
			129 16 -
Notes to Sub-Head D. 2 . . . . .	The Teachers of Seven Model Schools received from the Department of Science and Art, for instructing Classes under that Department . . . . .	—	280 5 -
Notes to Sub-Head E. . . . .	The Teachers of 30 ordinary National Schools received from the Department of Science and Art, for instructing Classes under that Department . . . . .	—	575 3 10
		£.	1,003 1 10



CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*EXTRA REMUNERATION—*continued.*

STATEMENT showing the Individual Payments, in the year ended 31st March 1898, out of the sum of 500*l.* sanctioned in connection with the calculations as to the "Arrears of the Fee Grant." (Treasury Letter, No. 16,584—97, dated 15th November 1897.)

NAME.	Amount.	TOTAL.	NAME.	Amount.	TOTAL.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
W. O'Byrne - - -	14 12 6		J. Copithorne - - -	2 12 6	
J. J. Hand - - -	18 - -		J. Kelly - - -	9 - -	
T. Gavin - - -	3 15 -		W. R. Maconkey - - -	9 - -	
F. E. MacCarthy - - -	3 15 -		W. English - - -	8 6 6	
H. A. Fanning - - -	5 - -		W. J. Cairns - - -	8 6 6	
C. H. Moore - - -	- 15 -		J. Stevenson - - -	4 10 -	
J. Conway - - -	13 10 -	59 7 6	T. E. Brown - - -	8 17 -	
W. P. Fay - - -	15 - -		E. Killingley - - -	3 15 -	
J. E. Sealy - - -	14 5 -	29 5 -	N. L. Buchan - - -	2 5 -	286 19 3
J. Bourke - - -	12 - -		W. Noonan - - -	6 9 6	
J. M. Fay - - -	11 18 -		M. J. Dooner - - -	7 1 2	
A. E. Nixon - - -	8 16 -		J. Russell - - -	6 12 5	
F. L. Dodd - - -	11 - -		P. J. Fogarty - - -	6 11 10	
C. B. Taylor - - -	11 10 -		M. J. Hughes - - -	3 2 5	
T. H. Burns - - -	12 - -		W. Fogarty - - -	6 10 8	
J. Drea - - -	2 5 -		G. Neville - - -	6 10 8	
D. Carroll - - -	10 17 -		J. M. Scully - - -	6 13 -	
H. Fitzpatrick - - -	8 17 -		P. Sullivan - - -	6 5 5	
T. Reidy - - -	8 8 -		C. J. Patterson - - -	6 12 5	
W. A. Davis - - -	8 15 6		J. Gunn - - -	6 13 -	
W. Ryan - - -	2 5 -		T. F. Cosgrove - - -	6 13 -	
M. A. Phelan - - -	7 19 -		W. P. Eustace - - -	6 6 -	
F. Wadsworth - - -	8 8 -		J. Norton - - -	5 16 8	
J. J. Murphy - - -	7 10 -		W. J. Burne - - -	4 7 -	
J. P. Twohig - - -	8 17 -		P. Bradley - - -	3 1 11	
J. A. Brown - - -	5 8 9		J. F. Hearne - - -	4 4 5	
G. F. W. Henry - - -	7 11 6		J. McCarthy - - -	4 1 -	103 12 6
J. Mahon - - -	8 12 6		Copyists, &c. - - -	13 10 -	13 10 -
G. Murray - - -	8 9 6				
C. Lidstone - - -	9 3 -		1 Superintendent of Book Stores - - -	14 12 6	
P. J. Carey - - -	8 2 -		6 First Class Clerks - - -	44 15 -	
J. Minniken - - -	6 1 6		2 Second Class Clerks - - -	29 5 -	
H. C. Love - - -	8 17 -		36 Second Division Clerks - - -	286 19 3	£. 492 14 3
J. Sexton - - -	9 - -		18 Assistant Clerks - - -	103 12 6	
J. J. Ridler - - -	8 15 6		Copyists, &c. - - -	13 10 -	
H. M. Gilfoyle - - -	9 - -				

CLASS IV.—*continued.*VOTE 11.—PUBLIC EDUCATION, IRELAND—*continued.*

The Deficit of 268*l.* 17*s.* 1*d.*, shown on the Vote for "Public Education, Ireland," for the year ended 31st March 1897, has been approved by the Committee of Public Accounts and voted by Parliament.

*C. T. Redington,*  
Resident Commissioner and Accounting Officer.

*P. Young,*  
Financial Assistant Secretary.

1898.

I certify that, to the extent to which a detailed audit has been applied, and, subject to the observations contained in the annexed Report, this Account is correct.

Examined,  
*H. A. Stucke.*

*Richd. Mills.*  
Comptroller and Auditor General.

## VOTE 11.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess under Sub-Heads.** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A. 1., A. 3., A. 4., A. 5., C. 1., C. 2., D. 2., D. 3., E. 3., E. 4., E. 5., E. 6., E. 7., F. 2., F. 4., and H. 1.
- Sub-Head I.—Explanation of Saving.** 2. Sub-Head I.—School Grants; saving, 5,764*l.* 4*s.* 8*d.* This considerable saving was due to an over-estimate of the average attendance of Pupils for the year 1897. The Estimate was for 510,000 Pupils, whereas the actual number was, as stated, 497,510.
- Results Fees, Admitted Over-payments.** 3. In the course of the local detailed test audit, overpayments in respect of results fees paid to teachers, amounting to 37*l.* 5*s.* 4*d.*, have been discovered and admitted. Of this amount 19*s.* 9*d.* has been written off by the Treasury as irrecoverable, and 23*l.* 12*s.* 9*d.* has been recovered and brought to the credit of the Vote, leaving 12*l.* 12*s.* 10*d.* to be recovered in the year 1898–99.
- Surplus.** 4. The Amount to be Surrendered is, as shown by the Account, 1,758*l.* 3*s.* 1*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	1,237,791	--	--
Expenditure ( <i>Gross</i> ) - - - - -	1,234,034	18	--
Surplus - - - - -	£. 3,756	2	--

*Deduct,—*

Estimated Appropriations in Aid not Realised - 1,997 18 11

Net Amount to be Surrendered - - - £. 1,758 3 1

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 12.

ENDOWED SCHOOLS COMMISSIONERS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Office of the COMMISSIONERS for MANAGING certain SCHOOL ENDOWMENTS in IRELAND, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	735 - -	611 - 10	123 19 2	—
B.—Travelling - - - - -	120 - -	91 - 9	28 19 3	—
C.—Incidental Expenses - - - - -	170 - -	146 18 7	23 1 5	—
	£. 1,025 - -	849 - 2		—
Surplus to be Surrendered - - £.			175 19 10	

EXPLANATION of Causes of Variation between Expenditure and Grant.

	Savings.
A.—Salaries :	£. s. d.
Saved in the interval between the resignation of the late Clerk and the appointment of his successor, during which time a temporary Clerk was employed at 30s. per week ; also in the diminished salary of the new officer ; together with 14l. 15s. 10d. of Grant for Copyist not used - - - - -	123 19 2
B.—Travelling :	
So much of Grant saved - - - - -	28 19 3
C.—Incidental Expenses :	£. s. d.
i. Stationery. Saved - - - - -	4 19 10
ii. Law Costs. Not used - - - - -	20 - -
	24 19 10
iii. Postage. Excess - - - - -	1 18 5
Net savings on C - - - - -	23 1 5
TOTAL - - - £.	175 19 10

Surplus - - - £. 175 19s. 10d.

CLASS IV.—*continued.*VOTE 12.—ENDOWED SCHOOLS COMMISSIONERS, IRELAND—*continued.*

EXTRA REMUNERATION.—The Secretary was paid, from the Vote for the Chief Secretary's Office, during the year 1897–98, 50*l* extra remuneration, in connection with the Inspection of Schools under the Educational Endowments (Ireland) Act, 1885.

The Surplus of 25*l*. 9*s*. 11*d.*, shown on the Account of the Vote "Endowed Schools Commissioners, Ireland," for the year ended 31st March 1897, has been Surrendered.

23 Nassau Street, Dublin. }  
5 October 1898. }

*N. D. Murphy,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 12.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus THE Surplus to be Surrendered is, as shown by the Account, 175*l*. 19*s*. 10*d.*

	£.	s.	d.
Grant - - - - -	1,025	-	-
Expenditure - - - - -	849	-	2
Surplus - - -	£. 175	19	10

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 13.

## NATIONAL GALLERY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL GALLERY OF IRELAND, including a Grant in Aid for the purchase of Pictures, in the Year ended 31st March 1898, showing a Surplus upon three Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - -	1,118 - -	1,117 16 6	- 3 6	—
B.—Purchase of Pictures, Grant in Aid -	1,000 - -	1,000 - -	—	—
C.—Travelling Expenses - - -	150 - -	149 19 9	- - 3	—
D.—Incidental Expenses - - -	229 - -	184 13 4	44 6 8	—
	£. 2,497 - -	2,452 9 7	44 10 5	—
Surplus to be Surrendered - - - £.			44 10 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - -	50 - -
Amount of Extra Receipts realised in the Year 1897-98, and paid over to Exchequer :	
Admissions - - -	35 19 -
Catalogues - - -	7 13 -
	£. 43 12 -

## Note of Outstanding Liabilities on 31st March 1898.

	£. s. d.
Messrs. Lawrie & Co., for Picture by Raffaellino - - -	1,050 - -
Messrs. P. and D. Colnaghi, for Drawing by Wynants - - -	8 - -
" " " Picture by Cranach - - -	40 - -
" " " Picture by Leyster - - -	30 - -
	£. 1,128 - -

The Surplus of 31*l.* 10*s.* 6*d.*, shown on the Account of the Vote "National Gallery of Ireland," for the Year ended 31st March 1897, has been surrendered.

Walter Armstrong,  
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observation contained in the annexed Report, is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 13.

## NATIONAL GALLERY OF IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

## GRANT IN AID.

- Purchase of  
Pictures.—  
Expenditure  
in Excess of  
Grant.  
Outstanding  
Liability on  
31 March  
1898.
1. THE Expenditure for the year under Sub-Head B. Grant in Aid for the Purchase of Pictures, is shown as 1,000*l.*, the exact amount of the Grant. The actual payments in the year, however, as shown in the Accounts rendered to me, amounted to 1,041*l.* 12*s.*
2. In addition to the uncharged payments for pictures, it appears from the note appended to the Account that on 31st March 1898 there were outstanding liabilities in respect of pictures purchased, but not paid for, amounting to 1,128*l.*, a sum exceeding the amount of the Grant for this service in the ensuing year, 1898–99.
- Saving on  
Sub-Head D.  
Surplus.
3. No explanation of the saving under Sub-Head D. has been furnished.
4. The Surplus to be Surrendered is, as shown by the Account, 44*l.* 10*s.* 5*d.*

	£.	s.	d.
Grant - - - - -	2,497	-	-
Expenditure - - - - -	2,452	9	7
Surplus - - - - -	£.	44	10 5

## EXTRA RECEIPTS, payable to EXCHEQUER.

- Extra  
Receipts.
5. The amount of Extra Receipts paid over to the Exchequer was 35*l.* 19*s.* The receipts from sales of catalogues, amounting to 7*l.* 13*s.*, were paid to the Stationery Office.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*

## VOTE 14.

## QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses of the QUEEN'S COLLEGES in IRELAND, in the year ended 31st March 1898, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Grant in Aid of the Expenses of Queen's College, Belfast - - - -	1,600 - -	1,600 - -	—	—
B.—Grant in Aid of the Expenses of Queen's College, Cork - - - -	1,600 - -	1,600 - -	—	—
C.—Grant in Aid of the Expenses of Queen's College, Galway - - - -	1,600 - -	1,600 - -	—	—
D.—Grant in Aid of the augmentations of the Salaries of Professors of Belfast College - - - -	150 - -	150 - -	—	—
E.—Remuneration to the Professors of the above-named Colleges, as the equivalent of Students' Fees - - -	6,240 - -	5,009 - -	1,231 - -	- -
<b>GROSS TOTAL - - - £.</b>	<b>11,190 - -</b>	<b>9,959 - -</b>	<b>1,231 - -</b>	<b>-</b>
			* Surplus of Gross Estimate over Expenditure.	
			£. 1,231 - -	
<i>Deduct,—</i>	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
F.—Appropriations in Aid (Students' Fees) -	6,240 - -	5,009 - -	£. 1,231 - -	
<b>NET TOTAL - - - £.</b>	<b>4,950 - -</b>	<b>4,950 - -</b>	Net Surplus to be Surrendered.	
			Nil.	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

E., F.—Approximate Estimates.

CLASS IV.—*continued.*VOTE 14.—QUEEN'S COLLEGES, IRELAND—*continued.*

## EXTRA REMUNERATION.

NAME.	Service.	Amount.	Vote or Account.
		£. s. d.	
A. Jack - - -	Assistant Examiner - -	27 6 -	Civil Service Commission.
W. Graham - - -	Examiner - - -	100 - -	Intermediate Education Board.
S. J. Macmullan - - -	- ditto - - -	100 - -	
J. Park - - -	- ditto - - -	100 - -	
G. S. Armstrong - - -	- ditto - - -	100 - -	
W. Bergin - - -	- ditto - - -	100 - -	
W. F. Butler - - -	- ditto - - -	60 - -	
P. G. Sandford - - -	- ditto - - -	100 - -	
V. Steinberger - - -	- ditto - - -	55 - -	
J. Park - - -	Centre Superintendent - -	15 - -	
J. Park - - -	Queen's College, Belfast - -	88 - -	Royal University Fund.
J. Purser - - -	- ditto - - ditto - -	88 - -	
E. A. Letts - - -	- ditto - - ditto - -	118 - -	
R. O. Cunningham - - -	- ditto - - ditto - -	118 - -	
J. Symington - - -	- ditto - - ditto - -	150 - -	
T. W. Dougan - - -	- ditto - - ditto - -	88 - -	
M. F. Fitzgerald - - -	- ditto - - ditto - -	50 - -	
S. J. Macmullan - - -	- ditto - - ditto - -	88 - -	
J. W. Byers - - -	- ditto - - ditto - -	100 - -	
W. Whitla - - -	- ditto - - ditto - -	75 - -	
W. B. Morton - - -	- ditto - - ditto - -	50 - -	
G. F. S. Armstrong - - -	Queen's College, Cork - -	78 - -	
C. J. Pearson - - -	- ditto - - ditto - -	75 - -	
C. H. Keane - - -	- ditto - - ditto - -	78 - -	
M. M. Hartog - - -	- ditto - - ditto - -	100 - -	
W. F. Butler - - -	- ditto - - ditto - -	188 - -	
J. J. Charles - - -	- ditto - - ditto - -	150 - -	
D. W. Thompson - - -	Queen's College, Galway - -	70 - -	
V. Steinberger - - -	- ditto - - ditto - -	180 - -	
A. C. Dixon - - -	- ditto - - ditto - -	70 - -	
J. P. Pye - - -	- ditto - - ditto - -	150 - -	
J. J. Lynham - - -	- ditto - - ditto - -	150 - -	
C. F. Bastable - - -	- ditto - - ditto - -	40 - -	
A. Anderson - - -	- ditto - - ditto - -	70 - -	
E. Townsend - - -	- ditto - - ditto - -	50 - -	

Dublin Castle, }  
7 November 1898. }

*F. J. Cullinan,*  
Clerk in Charge of the Account.

*D. Harrel,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS IV.—*continued.*

## VOTE 14.

## QUEEN'S COLLEGES, IRELAND.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THE Grant and Expenditure are equal; a surplus under Sub-Head E. (Remuneration to the Professors, &c.) being balanced by a deficiency in the estimated receipts under the credit Sub-Head F. (Students' Fees); these two Sub-Heads being mutually dependent.

Net Grant  
and Ex-  
penditure  
equal.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	11,190	-	-
Expenditure ( <i>Gross</i> ) - - - - -	9,959	-	-

Surplus - - - £. 1,231 - -

*Deduct,—*

Estimated Appropriations in Aid not Realised - 1,231 -

2. Annexed are Abstract Accounts of the Income and Expenditure of the three Colleges which have been examined in my Department in detail.

College  
Accounts.

(A.) (B.) (C.)

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 14.—QUEEN'S COLLEGES, IRELAND—*continued.*

(A.)

## QUEEN'S COLLEGE, BELFAST.

## ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of QUEEN'S COLLEGE, BELFAST.

RECEIPTS.	TOTAL to 31st March 1898.	PAYMENTS.	TOTAL to 31st March 1898.
Balance - - - - -	£. s. d. 1,333 7 7	Original Grant - - - - -	£. s. d. 6,877 17 -
Original Grant : Paymaster General - - - - -	£. s. d. 7,000 - -	Less Income Tax - - - - -	163 19 2
Less Income Tax - - - - -	163 19 10	Additional Grant - - - - -	- - - - -
Additional Grant : Paymaster General - - - - -	1,600 - -	Special Grant - - - - -	- - - - -
Special Grant - - - - -	145 - -	Fees, Fines, &c. - - - - -	- - - - -
Fees, Fines, &c. - - - - -	214 18 6	Miscellaneous - - - - -	- - - - -
Miscellaneous - - - - -	16 6 11	Library Deposits - - - - -	- - - - -
Library Deposits - - - - -	103 - -	Class Fees, including payments from the Trustees of the Sorella Trust - - - - -	- - - - -
Class Fees, including payments from the Trustees of the Sorella Trust - - - - -	2,859 - -	Endowments - - - - -	- - - - -
Endowments - - - - -	301 18 7	Class Fees payable to Lecturers not duly appointed Professors - - - - -	- - - - -
Class Fees payable to Lecturers not duly appointed Professors - - - - -	376 10 -	Physiological Apparatus Fund - - - - -	- - - - -
Physiological Apparatus Fund - - - - -	- 1 8	Fittings for Physiological and Pathological Laboratories - - - - -	- - - - -
Investments standing to credit of the College, on 31st March 1898.		Practical Pharmacy, Special Account - - - - -	- - - - -
General Account—Original Grant : 2½ % Consolidated Stock - - - - -	£. s. d. 476 18 11	Balance on 31st March 1898 - - - - -	1,263 15 10
Sullivan Scholarship Account : 2½ % Consolidated Stock - - - - -	4,548 9 -	Bank General Account - - - - -	£. s. d. 1,326 - 9
Blayney Exhibition Account : 2½ % Consolidated Stock - - - - -	1,145 18 10	Bank Endowment Accounts - - - - -	207 9 11
Porter Scholarship Account : 2½ % Consolidated Stock - - - - -	3,386 16 2	Less outstanding Cheques - - - - -	284 - 5
Bank of Ireland Stock - - - - -	166 11 5	In Bursar's hands - - - - -	1,249 10 3
Pakenham Scholarship Account : Moscow-Jaroslavl Railway Company Bonds - - - - -	500 - -		£. 1,263 15 10
Belfast Corporation 3½ % Stock - - - - -	500 - -		
	£. 13,786 3 5		£. 13,786 3 5

T. Hamilton, President.  
Wm. Wylie, Bursar.

(B.)

## QUEEN'S COLLEGE, CORK.

## ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of QUEEN'S COLLEGE, CORK.

RECEIPTS.	TOTAL to 31st March 1898.	PAYMENTS.	TOTAL to 31st March 1898.
Balance - - - - -	£. s. d. 2,128 2 3	Original Grant - - - - -	£. s. d. 6,508 19 8
Original Grant - - - - -	£. s. d. 7,000 - -	Less Income Tax - - - - -	150 15 -
Less Income Tax - - - - -	150 15 -	Additional Grant - - - - -	- - - - -
Additional Grant - - - - -	6,849 5 -	Special Grant - - - - -	- - - - -
Special Grant - - - - -	1,000 - -	Fees, Fines, &c. - - - - -	- - - - -
Fees, Fines, &c. - - - - -	91 17 -	Miscellaneous - - - - -	- - - - -
Miscellaneous - - - - -	2 9 -	Library Deposits - - - - -	- - - - -
Library Deposits - - - - -	32 - -	Class Fees - - - - -	- - - - -
Class Fees - - - - -	1,546 10 -	Blayney Fund (Dividends) - - - - -	- - - - -
Blayney Exhibition Account (Dividends) - - - - -	34 8 4	Balance on 31st March - - - - -	- - - - -
Investment standing to credit of the College on 31st March 1898.		Bank General Account - - - - -	£. s. d. 2,486 14 1
Blayney Exhibition Account : 2½ % Consolidated Stock - - - - -	£. s. d. 1,333 2 7	Special Account - - - - -	1 10 10
		Crawford Observatory - - - - -	149 11 5
		Less outstanding Cheques - - - - -	40 7 5
	£. 12,284 11 7	In Bursar's hands - - - - -	2,599 8 11
			£. 2,625 13 11
			£. 12,284 11 7

Queen's College, Cork,  
31 March 1898.

Rowland Blennerhassett Bart., President.  
W. R. Jenney, Bursar.

CLASS IV.—*continued.*

VOTE 14.—QUEEN'S COLLEGES, IRELAND—*continued.*

(C.)

QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of  
QUEEN'S COLLEGE, GALWAY.

RECEIPTS.		TOTAL to 31st March 1898.	PAYMENTS.		TOTAL to 31st March 1898.
	£. s. d.			£. s. d.	£. s. d.
Balance 1st April 1897 - - - - -		863 11 2	Original Grant - - - - -	6,709 19 10	
	£. s. d.		Less Income Tax - - - - -	160 7 8	6,549 12 2
Original Grant - - - - - 7,000 - -			Additional Grant - - - - -		1,632 11 11
Less Income Tax - - - - - 160 7 8		6,839 12 4	Special Grant - - - - -		—
Additional Grant - - - - -		1,601 3 6	Fees, Fines, &c. - - - - -		26 7 9
Special Grant - - - - -		—	Miscellaneous - - - - -		87 - -
Fees, Fines, &c. - - - - -		46 10 -	Library Deposits - - - - -		26 - -
Miscellaneous - - - - -		42 2 10	Class Fees - - - - -		857 19 4
Library Deposits - - - - -		16 - -	Endowments - - - - -		154 11 8
Class Fees - - - - -		807 10 -	Balance on 31st March 1898 - - - - -		1,036 18 8
Endowments - - - - -		154 11 8			
Investments standing to credit of the College on 31st March 1898.			No. 1 Bank General Account -	523 11 1	
Blayney Exhibition Account :			No. 2 Bank Account - - -	503 12 6	
2½ % Consolidated Stock - 1,112 15 5	£. s. d.		Less outstanding Cheques - - -	1,027 8 7 11 10 8	1,015 12 11
Endowment Fund :			In Bursar's hands - - -	21 5 9	
5 % Preference Stock Midland Great Western Railway of Ireland - - - - - 800 - -				£. 1,036 18 8	
	£.	10,371 1 6		£.	10,371 1 6

*J. I. Lynham, Bursar,  
W. J. M. Starkie, President*

## CLASS IV.—continued.

## EDUCATION, SCIENCE AND ART.

The subjoined Summary compares the Gross Expenditure for the Services in Class IV. with the Gross Grants for the Year 1897-98; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

## SUMMARY.

No. of Vols.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
1	Public Education, England and Wales	£. 8,038,485	£. s. d. 8,038,115 6 6	£. s. d. 369 13 6	£. s. d. —	£. s. d. —	£. s. d. —	£. s. d. 369 13 6	£. s. d. 1,000 — —	£. s. d. 1,224 7 4
2	Department of Science and Art for the United Kingdom	815,992	806,949 17 —	9,042 3 —	—	406 7 11	—	9,448 10 11	—	—
3	British Museum	169,264	169,200 13 11	63 6 1	—	235 8 3	—	298 14 4	—	—
4	National Gallery	16,784	16,232 12 3	551 7 9	—	449 1 6	—	1,000 9 3	*400 — —	*239 — 2
5	National Portrait Gallery	5,613	5,607 7 2	5 12 10	—	—	—	5 12 10	*100 — —	223 14 3
6	Scientific Investigation, &c.	27,984	27,941 12 3	42 7 9	—	—	—	42 7 9	—	*66 — 6
7	Universities and Colleges, Great Britain, and Intermediate Education, Wales	104,059	103,964 — —	95 — —	—	—	—	95 — —	—	—
8	London University	17,080	16,971 9 6	108 10 6	—	—	—	108 10 6	1,000 — —	1,038 5 11
9	Public Education, Scotland	1,167,433	1,164,589 3 2	2,843 16 10	—	—	—	2,843 16 10	20 — —	11 17 9
10	National Gallery, &c., Scotland	3,400	3,400 — —	—	—	—	—	—	—	—
11	Public Education, Ireland	1,237,791	1,234,034 18 —	3,756 2 —	—	—	1,997 18 11	1,758 3 1	—	—
12	Endowed Schools Commissioners, Ireland	1,025	849 — 2	175 19 10	—	—	—	175 19 10	—	—
13	National Gallery of Ireland	2,497	2,452 9 7	44 10 5	—	—	—	44 10 5	50 — —	43 12 —
14	Queen's Colleges, Ireland	11,190	9,959 — —	1,231 — —	—	—	1,231 — —	—	—	—
	TOTAL	11,618,597	11,600,267 9 6	18,329 10 6	—	1,090 17 8	3,228 18 11	18,191 9 3	2,070 — —	2,541 17 3
									More than Estimated	£. 471 17 3

\* Paid in and taken credit for by Stationery Office.

Exchequer and Audit Department,  
16 January 1899.

Richd. Mills,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.









CIVIL SERVICE ACCOUNTS,  
1897-98.

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CLASS V.

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FOREIGN AND COLONIAL SERVICES.

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REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1898; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CLASS V.

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FOREIGN AND COLONIAL SERVICES.

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	PAGE
1.—Diplomatic and Consular Services - - - - -	405
2.—Uganda, Central and East Africa and Uganda Railway - - - - -	436
3.—Colonial Services, including South Africa - - - - -	445
4.—Cyprus Grant in Aid - - - - -	458
5.—Slave Trade Services - - - - -	465
6.—Subsidies to Telegraph Companies - - - - -	467
7.—Treasury Chest Fund - - - - -	468

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CLASS V.—*continued.*

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VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

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ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of Her Majesty's EMBASSIES and MISSIONS ABROAD, and of the CONSULAR ESTABLISHMENTS ABROAD, and other Expenditure chargeable on the CONSULAR VOTE in the Year ended 31st March 1897, showing the Surplus or Deficit upon each Sub-Head of the Vote.

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## CLASS V.—continued.

## VOTE 1.

## DIPLOMATIC AND CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses ABROAD, and other Expenditure chargeable on the CONSULAR VOTE, in the Year ended

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>DIPLOMATIC SERVICE :</b>				
A.—Salaries and Rent Allowances - -	£. s. d. 185,388 - -	£. s. d. 183,300 2 10	£. s. d. 2,087 17 2	£. s. d. —
B.—Wages - - - - -	5,100 - -	4,763 16 2	336 3 10	—
C.—Journeys on the Public Service - -	4,500 - -	5,572 15 10	—	1,072 15 10
D.—Couriers - - - - -	2,700 - -	2,915 9 10	—	215 9 10
E.—Telegrams - - - - -	17,000 - -	} 17,599 12 11	5,400 7 1	—
Ditto - - - - - (Supplementary)	6,000 - -			
F.—Postage - - - - -	1,100 - -	991 17 3	108 2 9	—
G.—Fuel and Light - - - - -	1,300 - -	1,344 19 7	—	44 19 7
H.—Extra Rent - - - - -	850 - -	953 2 9	—	103 2 9
I.—Law Charges - - - - -	600 - -	538 3 4	61 16 8	—
K.—Relief to Distressed British Subjects -	100 - -	83 - -	17 - -	—
L.—Incidental Expenses, &c. - - - -	2,420 - -	2,949 - 1	—	529 - 1
M.—Special Missions and Services - -	18,000 - -	} 31,685 14 -	1,314 6 -	—
Ditto - - - - - (Supplementary)	15,000 - -			
N.—Outfits - - - - -	5,500 - -	2,447 18 6	3,052 1 6	—
O.—Compassionate Gratuities to Retired Chancery and Consular Attendants -	500 - -	297 14 11	202 5 1	—
Total for DIPLOMATIC SERVICE. } Original - - - £. 245,058 } Supplementary - 21,000 }	266,058 - -	255,443 8 -	12,580 - 1	1,965 8 1
<b>GENERAL CONSULAR SERVICE :</b>				
P.—Salaries - - - - -	123,738 - -	123,030 2 3	707 17 9	—
Q.—Office Expenses and Fee Allowances -	68,444 - -	68,798 12 1	—	354 12 1
R.—Student Interpreters - - - - -	2,050 - -	2,080 15 6	—	30 15 6
S.—Special Services, Outfits, and Travelling -	11,000 - -	} 10,570 2 5	3,429 17 7	—
Ditto - - - - - (Supplementary)	3,000 - -			
T.—Postage - - - - -	1,450 - -	1,569 14 11	—	119 14 11
U.—Telegrams - - - - -	7,000 - -	4,508 13 7	2,491 6 5	—
V.—Incidental Expenses - - - - -	1,930 - -	} 6,850 15 4	1,079 4 8	—
Ditto - - - - - (Supplementary)	6,000 - -			
W.—Chapels, Chaplains, Hospitals, &c. -	1,600 - -	1,554 19 -	45 1 -	—
X.—Relief to Distressed British Subjects -	600 - -	501 1 -	98 19 -	—
*Irrecoverable Balance - - - - -	—	5 - -	—	5 - -
Total for GENERAL CON- SULAR SERVICE. } Original - - - £. 217,812 } Supplementary - 9,000 }	226,812 - -	219,469 16 1	7,852 6 5	510 2 6
Carried forward - - - £.	492,870 - -	474,913 4 1	20,432 6 6	2,475 10 7

CLASS V.—*continued.*

## VOTE 1.

## DIPLOMATIC AND CONSULAR SERVICES.

of Her Majesty's EMBASSIES and MISSIONS ABROAD, and of the CONSULAR ESTABLISHMENTS  
31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

- A.—Caused chiefly by the amalgamation of the Legations at Coburg and Dresden, and by vacancies during a portion of the year at Bogota and Madrid.
- B.—Caused chiefly by the greatly reduced value of the currency at Tehran, which suffered a further depreciation during the year.
- C.—The expenditure was above the average.
- D.—Unusually heavy charges were incurred at Athens and Madrid during the year.
- E.—Expenditure under this Sub-Head proved to be less than was anticipated when the Supplementary Estimate was prepared.
- F.—Below the average.
- G.—The expenditure at Tehran and Constantinople was greater than was anticipated.
- H.—Caused by a special payment at Bucharest.
- I.—The expenditure was less than was anticipated. Less is taken in the subsequent year.
- K.—Cannot be accurately estimated for.
- L.—The Sub-Head is charged with the cost of Illuminations on the occasion of Her Majesty's Diamond Jubilee.
- M.—No part of the amount taken for the expenses of the Chilian Claims Commission came in course of payment during the year.
- N.—Cannot be accurately estimated for. The movements in the Diplomatic Service in the previous year were unusually numerous. As a consequence those of the present year were much fewer.
- O.—The following Gratuities were paid during the year :—
- |  |     |    |    |
|--|-----|----|----|
|  | £.  | s. | d. |
| To a Head Gholam at Tehran - - - - -             | 39  | 7  | 9  |
| To a First-class Gholam at Tehran - - - - -      | 20  | 13 | 8  |
| To a Chancery Porter at Constantinople - - - - - | 222 | -  | -  |
| To a Mounted Messenger at Peking - - - - -       | 9   | 1  | 3  |
| To a Boatman at Foochow - - - - -                | 6   | 12 | 3  |
- P.—Caused by vacancies at Valparaiso, Para, New Orleans, and Warsaw. The Sub-Head is charged with an allowance of 60*l.* a month for a portion of the year paid to an officer temporarily employed in Madagascar.
- Q.—Caused chiefly by an arrear charge at Santos, and by exceptional expenditure in Crete consequent on the state of affairs in the Island.
- R.—Casual difference.
- S.—The provision made in the Supplementary Estimate for Outfits and Travelling in expectation of appointments and transfers was not required.
- T.—Above the average.
- U.—The expenditure on the East Coast of Africa, in Crete, and at Jeddah, was less than anticipated.
- V.—The expenditure, apart from the special items for which supplementary provision was made, proved less than was anticipated for the second half of the year. The Sub-Head is charged with a loss by exchange amounting to 124*l.* 2*s.* 10*d.*, which occurred at Zanzibar.
- W.—Casual difference. The Sub-Head is charged with a grant of 100*l.* towards the building of a church at Tangier, paid in fulfilment of a pledge given in 1883.
- X.—Same as K.

\* This represents a charge for Illuminations at the Vice-Consulate at Savannah on the occasion of the Queen's Jubilee, for which the Vice-Consul, who has since absconded, failed to furnish vouchers. See also explanation under Sub-Head SS.

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	492,870 - -	474,913 4 1	20,432 6 6	2,475 10 7
<b>SERVICES in CHINA, partly repayable from Indian Revenues :</b>				
AA.—Salaries, Allowances, and Wages - -	44,814 - -	43,106 10 9	1,707 9 3	—
BB.—Legation Guards - - - -	400 - -	353 14 9	46 5 3	—
CC.—Outfits and Travelling - - - -	4,500 - -	4,314 12 8	185 7 4	—
DD.—Rent Allowances - - - -	750 - -	622 5 4	127 14 8	—
EE.—Postage and Telegrams - - - -	1,200 - -	942 15 1	257 4 11	—
FF.—Incidental Expenses - - - -	1,766 - -	1,841 16 -	—	75 16 -
GG.—Prison Expenses, Witnesses, Deportations, &c. - - - -	150 - -	144 8 6	5 11 6	—
HH.—Medical Attendance - - - -	1,250 - -	1,074 7 5	175 12 7	—
II.—Relief to Distressed British Subjects -	25 - -	20 6 5	4 13 7	—
Total for SERVICES in CHINA - - - £.	54,855 - -	52,420 16 11	2,509 19 1	75 16 -
<b>SERVICES in JAPAN and SIAM :</b>				
JJ.—Salaries, Allowances, and Wages - -	18,684 - -	18,339 - 10	344 19 2	—
KK.—Legation Guards - - - -	432 - -	392 19 6	39 - 6	—
LL.—Outfits and Travelling - - - -	1,600 - -	1,346 4 8	253 15 4	—
MM.—Rent Allowances - - - -	1,266 - -	1,392 15 7	—	126 15 7
NN.—Postage and Telegrams - - - -	300 - -	272 16 5	27 3 7	—
OO.—Incidental Expenses - - - -	681 - -	895 - 4	—	214 - 4
PP.—Prison Expenses, Witnesses, Deportations, &c. - - - -	400 - -	1,280 6 2	—	880 6 2
QQ.—Medical Attendance - - - -	1,050 - -	1,044 1 1	5 18 11	—
RR.—Relief to Distressed British Subjects -	25 - -	15 14 1	9 5 11	—
Total for SERVICES in JAPAN } and SIAM - - - } - - £.	24,438 - -	24,978 18 8	680 3 5	1,221 2 1
<b>GROSS TOTAL {Original - - - £. 542,163} Supplementary - 30,000}</b>				
	572,163 - -	552,312 19 8	23,622 9 -	3,772 8 8
Net Surplus of Gross Estimate over Expenditure.				
£. 19,850 - 4				
Surplus of Appropriations in Aid Realised.				
£. 3,397 17 3				
Total Surplus to be Surrendered.				
£. 23,247 17 7				
<b>Deduct,—</b>				
£.				
SS.—Appropriations in Aid - {Original - - - 103,951} (Less Supplementary 4,500)	99,451 - -	102,848 17 3		
NET TOTAL {Original - - - £. 438,212} Supplementary - 34,500}	472,712 - -	449,464 2 5		

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

AA.—Caused by the depreciation of the dollar, and by vacancies during a portion of the year.

BB.—Same as R.

CC.—The provision taken for new posts was not required in full.

DD.—Same as CC.

EE.—Same as CC.

FF.—Same as L. .

GG.—Same as R.

HH.—Caused by the depreciation of the dollar, and by reduced expenditure for medical contingencies and attendance at those posts where no allowance is fixed.

II.—Explanation not considered necessary.

JJ.—The provision for Interpreters' allowances to Assistants in Japan was not required in full. Moreover, no part of the wages provided for Korat was required.

KK.—Same as R.

LL.—Expenditure in Japan was not so great as was anticipated.

MM.—Caused by allowances at Hiogo and Tamsuy, for which no provision was made. More is taken in the following year.

NN.—Same as R.

OO.—Caused chiefly by unforeseen expenditure in the purchase of transport elephants at Chiengmai. See also explanation under Sub-Head L.

PP.—The Sub-Head is charged with exceptional expenditure in connection with two murder trials in Japan.

QQ.—Same as II.

RR.—Same as K.

SS.—The Receipts, compared with the Estimate, were as follows:—

Consular Fees, Fines, &c., connected with the General Service	{ Original . . . . . £. 70,500 Less Supplementary . . . . . 4,500 }
Contribution from Indian Revenues in respect of the Diplomatic and Consular Services (including certain Rents) in China	- - - - -
Contributions from Indian Revenues in respect of the Vice Consulate at Chiengmai	- - - - -
Contributions from Indian Revenues in respect of Her Majesty's Legation in Persia	- - - - -
Contribution from Indian Revenues in respect of the Consulate at Jeddah	- - - - -
Fees, Fines, &c., connected with Services in China, Japan, and Siam	- - - - -
Sums recovered from the Signatory Powers to the Brussels Act of 1890, in respect of the Expenses of the Maritime Bureau at Zanzibar	- - - - -
Sundries (Diplomatic)	- - - - -

Original . . . . . £. 103,951  
Less Supplementary . . . . . 4,500

Estimated Receipts.			Actual Receipts.		
£.	s.	d.	£.	s.	d.
66,000	-	-	68,854	11	1
12,500	-	-	12,500	-	-
945	-	-	907	9	4
7,000	-	-	7,000	-	-
426	-	-	426	-	-
12,280	-	-	12,818	10	8
400	-	-	223	1	9
-	-	-	119	4	5
99,451	-	-	102,848	17	3
			99,451	-	-
More than Estimated			£.	3,397	17 3

Owing to the defalcations of the Vice-Consul at Savannah there has been a loss on account of Fees and Fee Stamps missing amounting to 43*l.* 2*s.* 2*d.* This deficiency, however, together with the write-off of 5*l.* as an Irrecoverable Balance (see explanation under that Sub-Head), is more than covered by the non-issue of office allowance, amounting, down to the date of the Vice-Consul's suspension from his duties, to 77*l.* 8*s.* 11*d.*

The Fees have been further affected by an abatement of 58*l.* 13*s.* 8*d.* for Fees over-credited in 1894-95, 1895-96, and 1896-97.

The contributions from the Signatory Powers in respect of the expenses of the Zanzibar International Maritime Bureau for 1896-97 were not received in full during the year. The amounts have since been completed.

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

## EXTRA REMUNERATION.

The following Extra Allowances were made to members of the Diplomatic and Consular Services during the Year :—

		Date of Treasury Authority.
FROM THE DIPLOMATIC AND CONSULAR VOTE :		
	£. s. d.	
To the Minister at Brussels, Special Allowance towards extra expenses in connection with the Brussels Exhibition . . . . .	490 - -	4 May 1897
To a Second Secretary at Cairo, Additional Salary while employed on a special mission to Abyssinia . . . . .	197 13 5	5 Mar. 1897
To a Second Secretary at Constantinople, Allowance as Archivist . . . . .	53 13 11	12 Feb. 1895
To the Consul General at Galatz, Regulation Allowance as Chargé d'Affaires in Roumania . . . . .	140 13 1	—
To the Vice-Consul and Translator at Bucharest, Allowance as Chargé d'Affaires in Roumania . . . . .	209 - 4	—
To the Consul at Guatemala, Regulation Allowance as Chargé d'Affaires in Central America . . . . .	64 11 2	—
To the Consul at Tangier, Regulation Allowance as Chargé d'Affaires in Morocco . . . . .	175 17 -	—
To the Consul at Callao, Regulation Allowance as Chargé d'Affaires in Peru . . . . .	361 5 3	—
To the Consul at Bangkok, Regulation Allowance as Chargé d'Affaires in Siam . . . . .	63 14 8	—
To the Vice-Consul at Bogota, Regulation Allowance as Chargé d'Affaires in Colombia . . . . .	500 - -	—
To the Vice-Consul at Scutari, Regulation Allowance as Chargé d'Affaires in Montenegro . . . . .	38 17 2	—
To the Consul at Belgrade, Regulation Allowance as Chargé d'Affaires in Servia . . . . .	69 - -	—
To the Consul at Belgrade, for services as Interpreter to the Legation . . . . .	200 - -	—
To the Military Attaché at Tehran, for work in the Legation . . . . .	200 - -	5 Nov. 1896
To the Military Attaché at Tehran, Regulation Allowance as Acting Vice-Consul there . . . . .	14 3 7	—
To the Consul at Bengazi, Compensation for loss of furniture and effects while on the Commission for Judicial Reform in Crete . . . . .	72 5 -	16 July 1897
To the Chief Dragoman at Constantinople, Lodging Allowance at Therapia while in attendance on the Ambassador . . . . .	38 16 5	2 Sept. 1896
To the Dragoman-Archivist at Constantinople, Lodging Allowance at Therapia while in attendance on the Ambassador . . . . .	35 12 -	17 June 1896
To the Judge at Zanzibar, Honorarium for Services as Judge at Constantinople in 1895 and 1897 . . . . .	50 - -	23 Dec. 1896
To the Consul General at Salonica, Extra Allowance for Clerk hire . . . . .	70 - -	11 Sept. 1897 and 22 Jan. 1898.
To the Vice-Consul at Van, Compensation for loss of tent and personal belongings by fire . . . . .	10 7 -	24 Jan. 1898
To a Second Secretary at Tehran, Regulation Allowance as Acting Vice-Consul there . . . . .	43 - 9	—
To the Consul at Tainan, Regulation Allowance as Acting Consul General at Honolulu . . . . .	28 5 2	—
To the Vice-Consul at Tetuan, Temporary House Allowance . . . . .	33 2 1	3 May 1897
To the Vice-Consul at Beira, House Allowance of 12l. a month until the Official Residence is ready for occupation . . . . .	138 - -	7 Jan. 1896
To a First-class Assistant in China, Compensation for inadequate accommodation while in charge of the Consulate at Kiungchow in 1894-95 . . . . .	36 13 4	2 Feb. 1898
To the late Crown Advocate at Shanghai, Allowance as Acting Judge in Japan . . . . .	293 16 8	2 June 1897
To the late Crown Advocate at Shanghai, Fees for Services in connection with a murder trial at Yokohama . . . . .	525 - -	9 Oct. 1897
To the Crown Prosecutor at Yokohama, Fees for services in connection with a murder trial at Yokohama . . . . .	100 12 3	30 June 1897

CLASS V.—continued.

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

EXTRA REMUNERATION—continued.

		Date of Treasury Authority.
FROM THE OFFICE OF WORKS :	£. s. d.	
To the Military Attaché at Tehran, for superintendence of works - - - - -	10 - -	—
To the Head Clerk at Zanzibar, for superintendence of works - - - - -	25 - -	—
FROM THE WAR OFFICE :		
To the Vice-Consul at Van, Regimental pay at 11s. 7d. a day - - - - -	199 16 3	—
PAYMENT FROM THE DIPLOMATIC AND CONSULAR VOTE WAS MADE :		
To a Captain, R.E., for Salary as Vice-Consul at Van - - - - -	272 8 2	—
To a Major, R.E., for pay as Acting Director of Military Intelligence in Egypt - - -	29 15 4	4 June 1897

The Surplus of 10,330*l.* 11*s.* 8*d.*, shown on the Account of the Vote "Diplomatic and Consular Services," for the year ended 31st March 1897, has been surrendered.

Foreign Office,  
30 November 1898.

*G. E. Dallas,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*H. A. Stacke.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS V.—*continued.*

## VOTE 1.

## DIPLOMATIC AND CONSULAR SERVICES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

**Excess.** 1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—Diplomatic Service, C., D., G., H., and L.; General Consular Service, Q., R., and T.; Services in China, FF.; Services in Japan and Siam, MM., OO., and PP.

**New Sub-Head.** 2. A new Sub-Head, "Irrecoverable Balance," has been opened to show a sum of 5*l.* written off as irrecoverable, under Treasury directions.

The circumstances explaining this loss, together with a loss on account of Fees at the Vice-Consulate (Savannah), are set forth by the Accounting Officer in his notes of explanation under this Sub-Head, and under SS. Appropriations in Aid, from which it will be seen that the total loss by the defalcation of the Vice-Consul is more than covered by the non-issue of the office allowance due to him at the date of his suspension.

## DIPLOMATIC SERVICE.

**Special Missions.** 3. Sub-Head M.—Special Missions:—Particulars of the expenditure under this Sub-Head are given in the Statement appended (p. 416) which includes the expenses of entertainment of Foreign Envoys on the occasion of the Celebration of the Diamond Jubilee of Her Majesty.

As stated by the Accounting Officer in his explanation under Sub-Head SS., the contributions from the other Signatory Powers towards expenses of the Zanzibar International Maritime Bureau were not all received during the year 1897–98, but have since been completed.

Included in the expenditure of the Commission of Judicial Reform in Crete is a sum of 72*l.* 5*s.* paid to Consul Alvarez, as compensation for the loss, through pillage by the Insurgents, of household furniture, &c., at Khalepa, whilst he was engaged as British delegate on this Commission.

The Treasury, in sanctioning this charge, state that it would appear that Mr. Alvarez "has no remedy open to him by applying to the local courts or to the Sublime Porte."

From the Accounting Officer's explanation of the saving on Sub-Head M., it might be inferred that it was due solely to the fact that "no part of the amount taken for the expenses of the Chilian Claims Commission came in course of payment during the year." I would observe, however, that there were considerable savings under the following services, viz.: Mission to Abyssinia, Maintenance, &c., of ex-King Maatafa, and Mission of Inquiry into Fur Seal Life in Behring Sea, &c., counterbalanced in part by excesses on other items, viz.: Expenses under Agreement relating to Affairs of Samoa, Maritime Slave Trade Bureaux, British Guiana Boundary Question, and Unforeseen Missions.

**Statements of details.**

(A. to A2.)

4. Particulars of Expenditure under those Sub-Heads of the Vote for "Diplomatic Service" which are not detailed in the Estimates are included in the Statement appended to this Report, and in addition to the usual detailed statement of expenditure under the Sub-Head "Special Missions, &c.," which has been furnished by the Foreign Office, I append, as in previous years, a further Statement, prepared in my Department, showing the total cost, to 31st March 1898, of those Special Missions in respect of which expenditure has been charged in the present and past Accounts.

## GENERAL CONSULAR SERVICE.

**Unusual charges to Special Services, &c.**

5. Sub-Head S.—Special Services, &c.:

Included in the Expenditure under this Sub-Head is a charge of 43*l.* —s. 6*d.*, being the repayment to the British Consular Agent at Janina of the expenses incurred by him in protecting the Consulate, and in feeding refugees, &c., during the recent war between Greece and Turkey. Treasury sanction has been furnished for the charge.

The Sub-Head also includes a charge of 337*l.* 11*s.* 7*d.*, being the expenses of the last illness and funeral of Her Majesty's late Commissioner and Consul-General for the Sandwich Islands, whose death resulted from serious injuries received when carrying out a tour of inspection in the group of islands which formed his Consular district.

His estate did not cover his other liabilities, and in the very special circumstances the charge was sanctioned by the Treasury.



CLASS V.—*continued.*VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

## 6. Sub-Head V.—Incidental Expenses :

With reference to my remarks in previous Reports as to a sum of 55*l.* to be recovered, if possible, from the Government of Hawaii, I have been informed by the Foreign Office, under date 25th November last, that on this matter "no definite reply can be expected until the relations of Hawaii with the United States are arranged by Congress."

The Sub-Head includes a charge of 2,961*l.* 7*s.* 9*d.* for legal expenses in the case of *Silley v. Tarring* and others, at Constantinople, the plaintiff being the late Chief Clerk in the Consular Court at that place, and Mr. Tarring, the late Judge, being the defendant.

Special legal expenses at Constantinople.

Provision to meet this expenditure was made in a Supplementary Estimate (Parl. P. 56 of 1898), in which a sum of 6,000*l.* was taken under "Incidental Expenses, &c.," for various items and "for special legal expenses at Constantinople."

In connection with this case a further sum of 70*l.* —*s.* 6*d.* has been charged under Sub-Head S., "Special Services, &c.," for expenses of the Secretary of Embassy, Rome, in travelling to Constantinople and back as a witness.

7. Particulars of expenditure under those Sub-Heads of the Vote for "General Consular Service" which are not detailed, are included in the statement appended to this Report.

Statement of details.

(B.)

## SERVICES IN CHINA.

8. In the case of a Student Interpreter, who was dismissed from his employment before the completion of five years' service, the claim of Her Majesty's Government for the repayment of his passage money was not enforced, on the ground that the institution of legal proceedings against him would lead to much expense without any proportionate chance of recovery. I am informed that the principle of sureties is now introduced in the form of the bond to be executed by Student Interpreters on first appointment. This will probably prevent the recurrence of a similar loss.

Dismissal of Student Interpreter without recovery of passage money.

9. Included in the Account is the sum of 19*l.* 7*s.* 1*d.* for Salary, and of 265*l.* for Outfit Allowance in respect of Momein Vice-Consulate. I have been informed that a moiety of these sums has been recovered from the Government of India, and will be brought to credit of Appropriations in Aid in 1898–99.

Momein Vice-Consulate.

## APPROPRIATIONS IN AID.

10. Sub-Head SS.—Fee Returns are wanting from some of the Consulates, &c., for varying periods as specified below :—

Missing Fee Returns.

Brunei Consulate, for the year 1897–98.

Sandakan Consular Agency, for the year 1897–98.

Reykjavik Consulate, half-year to 31st March, 1898.

Seydisfjord Vice-Consulate, three-quarters to 31st March, 1898.

Frontera Vice-Consulate, March quarter, 1898.

Laguna Vice-Consulate, March quarter, 1898.

Cebu Vice-Consulate, December quarter, 1897.

Vieques Vice-Consulate, half-year to 31st March, 1898.

Macao Vice-Consulate, March quarter, 1898.

11. The Amount to be Surrendered is, as shown by the Account, 23,247*l.* 17*s.* 7*d.*

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> )	572,163	—	—
Expenditure ( <i>Gross</i> )	552,312	19	8
Net Surplus	£. 19,850	—	4
Add,—			
Appropriations in Aid realised in excess of the Estimate	3,397	17	3
Total Amount to be Surrendered	£. 23,247	17	7

Richd. Mills,  
Comptroller and Auditor General.

## CLASS V.—VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—continued.

(A.)

## STATEMENT of the EXPENDITURE in the Year 1897-98, under those Sub-Heads of the Vote for DIPLOMATIC and CONSULAR SERVICES (DIPLOMATIC) which are not estimated for in Detail.

COUNTRY	Wages.	Journeys on the Public Service.	Couriers.	Telegrams.	Postage.	Fuel and Light.	Extra Rent and Furniture.	Law Charges.	Relief to Distressed British Subjects.	Incidental Expenses.	Outfits.	Compassionate Gratuities to Retired Chancery and Consular Attendants.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Argentine Republic	- - -	125 7 9	18 6 11	63 10 8	6 16 -	- - -	- - -	- - -	- - -	51 18 6	- - -	- - -	265 19 10
Austria	128 9 8	385 8 9	11 19 10	94 16 7	46 10 10	- - -	- - -	20 - - -	- - -	244 4 2	- - -	- - -	931 9 10
Bavaria	- - -	18 17 3	- - -	1 15 2	8 1 5	- - -	- - -	- - -	- - -	24 3 8	- - -	- - -	52 17 6
Belgium	59 12 10	13 8 2	- - -	15 11 9	16 14 2	- - -	- - -	- - -	- - -	25 2 -	- - -	- - -	130 8 11
Brazil	61 10 6	92 19 11	21 3 8	86 13 8	5 - 7	- - -	- - -	- - -	- - -	12 8 6	- - -	- - -	279 16 10
Bulgaria	- - -	28 2 1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	28 2 1
Central America	27 17 10	443 12 8	3 14 4	637 14 1	47 19 -	- - -	4 16 6	1 11 -	- - -	24 9 1	400 - -	- - -	1,591 14 6
Chili	- - -	63 17 10	- - -	180 11 6	9 17 11	- - -	- - -	- - -	- - -	13 - 10	400 - -	- - -	667 8 1
China	- - -	326 5 -	- - -	4,588 12 8	- - -	- - -	- - -	- - -	- - -	- - -	270 - -	15 13 6	5,200 11 2
Coburg	12 3 9	132 4 -	- - -	1 11 6	9 5 4	- - -	- - -	- - -	- - -	26 9 3	- - -	- - -	181 13 10
Columbia	- - -	- - -	- - -	99 17 10	15 12 3	- - -	- - -	- - -	- - -	23 1 8	- - -	- - -	138 11 9
Darmstadt	- - -	100 - -	365 - 5	5 19 3	10 8 9	- - -	- - -	- - -	- - -	17 15 2	- - -	- - -	499 3 7
Denmark	49 13 1	13 19 11	- - -	14 7 2	36 15 2	- - -	- - -	- - -	- - -	65 12 3	- - -	- - -	180 7 7
Egypt	218 14 -	130 4 9	42 - -	2,586 11 2	27 - 5	- - -	36 18 5	- - -	8 - -	97 12 4	- - -	- - -	3,147 1 1
France	426 7 3	243 12 7	440 7 -	298 13 4	63 8 4	1,000 - -	471 - -	59 12 11	75 - -	140 2 -	- - -	- - -	3,218 3 5
Germany	160 4 2	466 16 3	41 6 1	69 2 2	19 15 8	- - -	- - -	- - -	- - -	86 1 10	- - -	- - -	843 6 2

Greece	-	-	60	6	1	104	9	11	244	-	-	1,160	11	4	11	8	3	-	-	-	-	12	10	-	-	20	15	11	-	-	-	1,692	4	4			
Italy	-	-	91	12	2	158	15	1	240	4	1	66	17	8	49	19	3	-	-	-	-	-	-	-	100	-	67	12	2	-	-	775	-	5			
Japan	-	-	-	-	-	2	9	2	-	-	-	1,030	1	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,032	10	8			
Mexico	-	-	23	2	4	13	1	2	-	-	-	37	2	4	45	6	8	-	-	-	-	-	-	-	-	36	14	1	-	-	-	155	6	7			
Montenegro	-	-	-	-	-	4	8	4	-	-	-	27	11	3	7	12	4	-	-	-	-	-	-	-	126	5	6	-	-	-	193	19	11				
Morocco	-	-	160	-	-	14	14	2	69	6	11	107	1	11	37	8	4	-	-	-	-	9	2	3	-	45	17	10	-	-	-	443	11	5			
Netherlands	-	-	-	-	-	37	16	4	32	7	7	13	15	5	14	14	3	-	-	-	-	-	-	-	-	132	6	-	-	-	-	230	19	7			
Persia	-	-	1,652	18	6	527	3	7	628	15	11	1,272	17	7	45	1	6	78	1	4	-	-	-	-	-	317	16	8	-	60	1	5	4,582	16	6		
Peru	-	-	-	-	-	5	5	1	6	-	2	216	11	4	10	11	7	-	-	-	-	-	-	-	-	74	2	8	-	-	-	312	10	10			
Portugal	-	-	60	7	8	48	12	11	-	-	-	57	8	1	32	7	4	-	-	-	43	19	4	-	-	47	6	7	-	-	-	290	1	11			
Roumania	-	-	30	-	-	12	18	-	213	17	3	20	19	10	9	-	10	-	-	-	232	11	-	-	-	18	16	4	450	-	-	988	3	3			
Russia	-	-	175	7	7	152	4	9	-	-	-	324	7	5	34	10	11	-	-	-	-	-	-	-	-	125	3	5	-	-	-	811	14	1			
Siam	-	-	-	-	-	-	-	-	-	-	-	518	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	518	3	1			
Servia	-	-	24	-	-	97	13	9	-	-	-	9	14	6	7	11	1	-	-	-	-	-	-	-	-	15	13	6	-	-	-	154	12	10			
Spain	-	-	80	-	-	264	14	3	130	2	5	305	8	2	70	2	9	-	-	-	89	9	-	30	3	11	9	11	9	61	13	-	1,123	5	3		
Sweden	-	-	44	3	9	151	10	5	-	-	-	26	16	11	35	19	11	-	-	-	-	-	-	-	-	63	19	2	-	-	-	322	10	2			
Switzerland	-	-	47	12	3	41	11	9	-	-	-	1	14	3	31	16	8	-	-	-	-	-	-	-	-	23	9	-	-	-	-	146	3	11			
Turkey	-	-	1,075	12	2	1,149	12	10	-	-	-	2,996	3	1	165	12	3	266	18	3	74	8	6	4	10	10	868	13	4	300	-	222	-	7,123	11	3	
United States	-	-	94	-	7	198	14	11	406	-	2	428	15	1	45	19	5	-	-	-	-	-	-	412	9	7	58	9	2	-	-	-	1,644	8	11		
Uruguay	-	-	-	-	-	2	2	6	-	-	-	182	5	3	11	18	11	-	-	-	-	-	-	-	-	37	18	1	-	-	-	234	4	9			
Venezuela	-	-	-	-	-	-	-	-	-	-	-	49	18	5	1	9	2	-	-	-	-	-	-	-	-	7	8	7	340	-	-	399	13	3			
Expenditure that can- not be localised.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	2	1	-	-	-	15	2	1			
Total	-	-	£. 4,763	16	2	5,572	15	10	2,915	9	10	17,599	12	11	991	17	3	1,344	19	7	953	2	9	538	3	4	83	-	-	2,949	-	1	2,447	18	6		
																																		297	14	11	
																																			40,457	11	2

\* This Sub-Head includes Foreign Newspapers, Portage on Official Business, Fêtes and Illuminations, Official Fees, Dresses for Cavasses at Constantinople, Garden Expenses at Constantinople and Tehran, Water Supply at Constantinople, Annual Renewal of Stable Gear and Stable Expenses at Tehran, extra Translations, Flags and Flagstaffs, and such other Expenses as would not come within the other Sub-Heads of the Vote.

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

(A. 1.)

## DETAIL of the EXPENDITURE under the Sub-Head M, "Special Missions and Services."

	£.	s.	d.
Danube Navigation Commission - - - - -	500	-	-
Samoan Land Commission - - - - -	632	17	10
Expenses in connection with the Queen's Visit Abroad - - - - -	80	4	-
Subsidy to the Euphrates and Tigris Steam Navigation Company for a Steam Service on the River Karun for the year to 30th June 1897 - - - - -	1,000	-	-
British Share of the Expenses of the International Slave Trade Bureau at Brussels - -	19	6	3
International Maritime Bureau at Zanzibar - - - - -	507	12	11
Expenses in connection with the Venezuelan Boundary - - - - -	12,820	16	4
Niger Delimitation Commission - - - - -	71	3	4
Manica Boundary Arbitration - - - - -	628	3	11
Commission of Inquiry into the condition of Fur Seals in the North Pacific - - -	3,295	2	5
Mekong Boundary Commission - - - - -	17	8	11
Major Goold-Adams' Special Mission to Barotseland - - - - -	656	3	6
Mr. Rodd's Special Mission to Abyssinia - - - - -	2,562	2	6
Cretan Gendarmerie Commission - - - - -	322	1	10
Salary and Expenses of the British Military Commissioner in Crete - - - - -	1,033	15	4
Sanitary Conference at Venice - - - - -	200	-	-
Commission of Judicial Reforms in Crete - - - - -	199	7	6
Maintenance of Mosquito Chief and Secretary in Jamaica, from 1st June 1896 to 31st July 1897 - - - - -	1,491	-	-
Greek Finance Commission - - - - -	289	8	4
Turco-Greek Frontier Delimitation Commission - - - - -	15	6	8
Expenses of the British Agent in Abyssinia - - - - -	374	11	6
Entertainment of Foreign Envoys on the occasion of the Celebration of the Sixtieth Anniversary of the Queen's Accession to the Throne - - - - -	3,459	17	11
Entertainment of the King of Siam - - - - -	1,171	2	11
Present to the Arbitrator in the case of the "Costa Rica Packet" - - - - -	100	-	-
Expenses in connection with Sir C. B. H. Mitchell's visit to Borneo - - - - -	109	18	1
Expenses of Her Majesty's Consul at Réunion in connection with the Commission on Cooile Immigration, at Paris - - - - -	128	2	-
TOTAL - - - £.	31,685	14	-

CLASS V—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

## (A. 2.)

STATEMENT showing the TOTAL Cost up to 31st March 1898 of those SPECIAL MISSIONS the Expenses of which appear in the Accounts of the Year 1897-98, and in those of the preceding Year or Years.

Mission.	Expenditure to 31st March, 1897.	Expenditure in 1897-98.	TOTAL.	
	£. s. d.	£. s. d.	£. s. d.	
Share of Expenses, &c., Samoa -	6,684 19 5	632 17 10	7,317 17 3	Further expenditure.
Subsidy to the Euphrates and Tigris Steam Navigation Company.	7,500 - -	1,000 - -	8,500 - -	This Subsidy was originally granted for five years from 1st January 1890. It was renewed for a further period of five years.
International Maritime Bureau at Zanzibar.	1,153 12 9	507 12 11	1,661 5 8	Four-fifths of this expenditure is recoverable from the other Signatory Powers to the Brussels Act of 1890.
Expenses in connection with the Venezuelan Boundary.	1,166 3 1	12,820 16 4	13,986 19 5	Further expenditure.
Niger Delimitation Commission -	305 18 11	71 3 4	377 2 3	Further expenditure.
Manica Boundary Arbitration -	407 8 -	628 3 11	1,035 11 11	—
Commission of Inquiry into the condition of Fur Seals in the North Pacific.	1,322 18 -	3,295 2 5	4,618 - 5	Further expenditure.
Mekong Boundary Commission -	7,328 12 -	17 8 11	7,346 - 11	—
Major Goold-Adams' Special Mission to Barotseland.	2,064 14 1	656 3 6	2,720 17 7	—
Mr. Rodd's Special Mission to Abyssinia.	1,342 - 3	2,562 2 6	3,904 2 9	One-half of the cost of this Mission was charged to India.
Cretan Gendarmerie Commission -	108 13 11	322 1 10	430 15 9	Further expenditure.
Sanitary Conference at Venice -	381 14 2	200 - -	581 14 2	---
Maintenance of Mosquito Chief and Secretary in Jamaica.	2,268 - -	1,491 - -	3,759 - -	—

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

(B.)

STATEMENT of the EXPENDITURE in the Year 1897-98, under those Sub-Heads of the Vote for DIPLOMATIC and CONSULAR SERVICES (CONSULAR GENERAL), which are not estimated for in Detail, and of the Receipts in Fees, &c.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
AFRICA (EAST COAST):								
Somali Coast . . . . .	—	—	—	—	—	—	—	—
Berbera . . . . .	—	—	—	—	—	—	—	—
Zeila . . . . .	—	—	—	—	—	—	—	—
AFRICA (WEST COAST):								
Congo and Loanda . . . . .	24 16 6	5 9 7	4 12 9	—	—	—	34 18 10	24 — —
Loanda . . . . .	—	—	—	—	—	—	—	—
Boma . . . . .	—	—	—	—	—	—	—	6 — —
Fernando Po . . . . .	—	—	—	—	—	—	—	—
ARGENTINE REPUBLIC:								
Buenos Ayres . . . . .	52 17 6	—	—	—	—	24 4	77 1 6	1,026 — —
Bahia Blanca . . . . .	—	—	—	—	—	—	—	34 — —
Concordia . . . . .	—	—	—	—	—	—	—	4 — —
Cordoba . . . . .	—	—	—	—	—	—	—	1 — —
La Plata . . . . .	—	—	—	—	—	—	—	101 — —
Parana . . . . .	—	—	—	—	—	—	—	—
Rosario . . . . .	—	—	—	—	—	—	—	443 — —
Santa Fé . . . . .	—	—	—	—	—	—	—	16 — —
AUSTRO-HUNGARY:								
Buda Pesth . . . . .	522 — 6	9 5 —	— 19 5	16 13 —	—	—	548 17 11	46 — —
Fiume . . . . .	—	6 3 8	—	10 — —	—	4 1 —	20 4 8	133 — —
Trieste . . . . .	—	6 8 3	— 8 6	7 7 6	139 2 7	—	153 6 10	177 — —
Lissa . . . . .	—	—	—	—	—	—	—	—
Vienna . . . . .	—	—	—	10 — —	—	—	10 — —	236 — —
Prague . . . . .	—	—	—	—	—	—	—	—
BELGIUM:								
Antwerp . . . . .	5 11 7	35 6 —	1 4 3	50 12 —	—	—	92 13 10	3,941 — —
Brussels . . . . .	—	—	—	—	—	—	—	284 — —

[illegible]

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*STATEMENT of the Expenditure in the Year 1897–98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—*continued.*

COUNTRY AND RESIDENCE.	Special Services Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
Brought forward . . .	£. s. d. 1,098 14 3	£. s. d. 97 1 8	£. s. d. 57 16 9	£. s. d. 205 15 7	£. s. d. 642 8 3	£. s. d. 82 17 4	£. s. d. 2,184 13 10	£. s. d. 9,296 — —
CENTRAL AMERICAN REPUBLICS— <i>continued.</i>								
NICARAGUA:								
Granada . . .	—	— 11 2	— 9 5	—	—	—	1 — 7	5 —
Corinto . . .	—	—	3 18 8	6 12 3	—	—	13 9 2	1 —
Greytown . . .	—	2 18 3	2 11 1	— 5 3	—	—	42 16 4	13 —
Bluefields . . .	40 — —	—	9 3 9	12 7 —	—	—	24 9 4	9 —
Managua . . .	—	2 18 7	—	—	—	—	—	10 —
SALVADOR:								
San Salvador . . .	—	—	— 5 6	17 17 3	—	—	18 2 9	11 —
Acajutla . . .	—	—	—	—	—	—	—	1 —
San Miguel and La Union . . .	—	—	—	—	—	—	—	1 —
CHILE:								
Iquique . . .	—	—	—	10 — —	—	— 6 7	10 6 7	217 —
Valparaiso . . .	200 — —	14 12 6	5 8 6	126 — 4	—	—	346 1 4	789 —
Antofagasta . . .	—	—	—	—	—	—	—	106 —
Arica . . .	—	—	—	—	—	—	—	3 —
Caldera . . .	—	—	—	—	—	—	—	20 —
Caleta Buena . . .	—	—	—	—	—	—	—	121 —
Carrizal Bajo . . .	—	—	—	—	—	—	—	16 —
Coquimbo . . .	—	—	—	—	—	—	—	62 —
Coronel . . .	—	—	—	—	—	—	—	37 —
Lota . . .	—	—	—	—	—	—	—	10 —
Pisagua . . .	—	—	—	—	—	—	—	122 —
Punta Arenas . . .	—	—	—	—	—	—	—	40 —
Santiago . . .	—	—	—	—	—	—	—	20 —
Talcahuano . . .	—	—	—	—	—	—	—	103 —
Taltal . . .	—	—	—	—	—	—	—	62 —
Tocopilla . . .	—	—	—	—	—	—	—	98 —
Tomé . . .	—	—	—	—	—	—	—	8 —
Traiguén . . .	—	—	—	—	—	—	—	2 —
COLOMBIA:								
Bogotá . . .	—	—	—	16 — —	—	—	16 —	17 —
Honda . . .	—	—	—	—	—	—	—	21 —
Medellín . . .	—	—	—	—	—	—	—	23 —
Panama . . .	—	12 14 5	28 — 1	20 — —	—	60 13 9	121 8 3	176 —



[illegible]

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1897-98 under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

C O U N T R Y AND R E S I D E N C E .	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
Brought forward . . .	£. s. d. 1,850 19 9	£. s. d. 171 8 2	£. s. d. 394 13 -	£. s. d. 970 3 1	£. s. d. 1,021 19 -	£. s. d. 250 10 2	£. s. d. 4,659 13 2	£. s. d. 15,101 -
FRANCE:								
Ajaccio (Corsica)	- 8 -	2 1 4	1 18 2	-	-	-	4 7 6	4 -
Bastia	-	-	-	-	-	-	-	2 -
Algiers	57 11 9	16 1 5	3 10 7	12 13 6	-	-	89 17 3	226 -
Arzeu	-	-	-	-	-	-	-	24 -
Bône	-	-	-	-	-	-	-	55 -
Oran	-	-	-	-	-	-	-	141 -
Philippeville	-	-	-	-	-	-	-	18 -
Bordeaux	2 - -	7 14 3	- 5 9	33 14 5	-	-	43 14 5	291 -
Arcachon	-	-	-	-	-	-	-	6 -
Bayonne	-	-	-	-	-	-	-	41 -
Biarritz	-	-	-	-	-	-	-	39 -
Pau	-	-	-	-	-	-	-	30 -
Brest	-	2 12 9	- 19 1	-	-	-	3 11 10	23 -
Calais	-	11 17 5	- 11 1	7 15 6	-	5 - -	25 4 -	91 -
Boulogne	-	-	-	-	-	-	-	115 -
Cayenne	-	8 18 3	- 19 11	20 1 2	-	-	29 19 4	165 -
Cherbourg	-	-	-	-	-	-	-	46 -
St. Malo	19 12 9	2 1 10	21 4 11	-	-	-	-	81 -
Dakar (Africa)	-	1 4 6	- 5 3	-	-	-	42 19 6	19 -
Dunkirk	-	8 8 8	- 15 7	12 11 11	-	1 12 2	15 13 10	773 -
Havre	-	-	-	15 15 5	-	-	24 19 8	289 -
Caen	-	-	-	-	-	-	-	33 -
Dieppe	-	-	-	-	-	-	-	42 -
Fécamp	-	-	-	-	-	-	-	17 -
Honfleur	-	-	-	-	-	-	-	20 -
Trouville	-	-	-	-	-	-	-	5 -
La Rochelle	-	3 3 3	- 1 9	-	-	-	3 5 -	31 -
Nantes	-	-	-	-	-	-	-	66 -
Sables d'Olonne	-	-	-	-	-	-	-	15 -
St. Nazaire	-	-	-	-	-	-	-	87 -
Tonnay-Charente	3 3 4	4 13 -	-	19 16 10	100 - -	-	127 13 2	41 -
Marseilles	-	-	-	-	-	-	-	886 -
Cette	-	-	-	-	-	-	-	26 -
Hyères	-	-	-	-	-	-	-	18 -
Lyons	-	-	-	-	-	-	-	96 -
Toulon	-	-	-	-	-	-	-	17 -
Martinique	-	2 18 8	1 14 5	3 13 4	-	-	8 6 5	243 -
Gaudaloupe (Pointe-à-Pitre)	-	-	-	-	-	-	-	98 -
New Caledonia	12 8 -	-	3 2 2	10 - -	-	-	25 10 2	49 -

Nice	116	5 17 6	- 7 5	10 18 6	.	.	26 3 5	116
Cannes	.	.	.	.	.	.	.	69
Mentone	.	.	.	.	.	.	.	36
Monaco	.	.	.	.	.	.	.	35
Paris	.	5 16 3	.	.	.	.	5 16 3	1,726
Pondicherry	.	.	.	- 2 3	.	.	- 2 3	65
Réunion	.	2 2 5	1 3 10	10 -	.	.	13 6 3	78
Rouen	.	1 13 -	.	10 -	.	.	11 13 -	136
Saigon (Cochin China)	.	.	5 5 9	6 14 7	.	.	12 - 4	44
Tahiti	116	4 8 10	.	10 8 6	.	.	130 17 4	22
GERMANY:								
Berlin	.	9 9 4	.	10 -	.	.	19 9 4	328
Dantzig	.	5 12 9	.	36 4 4	.	.	41 17 1	58
Breslau	.	.	.	.	.	.	.	11
Königsberg	.	.	.	.	.	.	.	37
Memel	.	.	.	.	.	.	.	57
Pillau	.	.	.	.	.	.	.	19
Düsseldorf	.	4 16 8	- 8 3	.	.	2 8 -	7 12 11	60
Cologne	.	.	.	.	.	.	.	61
Frankfort-on-Maine	.	.	.	.	.	.	.	127
Hamburg	72 6 8	20 11 7	- 16 1	10 -	21 7 6	.	10 -	2,051
Braße	.	.	.	39 4 8	.	.	154 6 6	79
Bremen	.	.	.	.	.	.	.	148
Bremerhaven	.	.	.	.	.	.	.	259
Cuxhaven	.	.	.	.	.	.	.	6
Emden	.	.	.	.	.	.	.	3
Flensburg	.	.	.	.	.	.	.	15
Harburg	.	.	.	.	.	.	.	57
Husum	.	.	.	.	.	.	.	1
Kiel	.	.	.	.	.	.	.	12
Lübeck	.	.	.	.	.	.	.	9
Papenburg	.	.	.	.	.	.	.	13
Rostock	.	.	.	.	.	.	.	13
Tönning	.	.	.	.	.	.	.	2
Wismar	.	.	.	.	.	.	.	3
Mannheim	.	- 15 -	.	.	.	.	- 15 -	32
Munich	.	1 16 6	.	.	.	.	1 16 6	50
Stettin	.	4 19 3	- 9 9	13 2 2	.	.	18 11 2	102
Swinemünde	.	.	.	.	.	.	.	40
GREECE:								
Corfu	.	8 12 4	9 2 3	26 -	.	.	43 14 7	19
Cephalonia	.	.	.	.	.	.	.	8
Zante	.	.	.	.	.	.	.	10
Patras	.	1 12 -	1 10 1	10 -	.	.	13 2 1	44
Calamata	.	.	.	.	.	.	.	2
Pirgos	.	.	.	.	.	.	.	3
Piræus	193 2 -	11 7 4	39 7 11	10 13 4	.	.	254 10 7	105
Athens	.	.	.	.	.	.	.	64
Ergasteria	.	.	.	.	.	.	.	74
Carried forward	2,327 12 3	332 14 3	488 13 -	1,318 13 6	1,121 19 -	280 17 10	5,870 9 10	25,698

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1897-98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREECE—continued.								
Pireus—continued.								
Volo . . . . .	2,327 12 3	332 14 3	488 13 -	1,318 13 6	1,121 19 -	280 17 10	5,870 9 10	25,698 - -
Syra . . . . .	-	1 7 11	2 1 6	9 13 2	-	-	13 2 7	4 - -
Milo . . . . .	-	-	-	-	-	-	-	69 - -
Seriphos . . . . .	-	-	-	-	-	-	-	1 - -
								25 - -
HAWAIIAN ISLANDS:								
Honolulu . . . . .	369 18 5	9 17 5	-	10 - -	-	-	389 15 10	32 - -
HAYTI AND SAN DOMINGO:								
Port-au-Prince . . . . .	32 1 8	3 5 2	130 10 1	-	-	-	165 16 11	41 - -
Aux Cayes . . . . .	-	-	-	-	-	-	-	15 - -
Porto Plata . . . . .	-	-	-	-	-	-	-	15 - -
San Domingo . . . . .	-	4 18 7	-	-	-	-	4 18 7	13 - -
ITALY:								
Brindisi . . . . .	25 - 4	31 8 6	5 18 5	10 19 2	-	-	73 6 5	134 - -
Gallipoli . . . . .	-	-	-	-	-	-	-	5 - -
Taranto . . . . .	193 13 6	-	-	-	-	-	193 13 6	9 - -
Cagliari (Sardinia) . . . . .	-	-	-	-	-	-	-	33 - -
Carlo Forte . . . . .	-	-	-	-	-	-	-	-
San Antica . . . . .	-	-	-	-	-	-	-	26 - -
San Pietro . . . . .	-	-	-	-	-	-	-	-
Sassari and Porto Torres . . . . .	-	-	-	-	-	-	-	-
Terranova . . . . .	-	-	-	-	-	-	-	-
Florence . . . . .	-	30 11 7	8 4 -	30 - -	-	1 6 2	70 1 9	1 - -
Ancona . . . . .	-	-	-	-	-	-	-	91 - -
Milan . . . . .	-	4 7 1	- 3 6	-	-	2 19 3	7 9 10	33 - -
Turin . . . . .	-	-	-	-	-	-	-	66 - -
Venice . . . . .	-	-	-	-	-	-	-	34 - -
Genoa . . . . .	11 16 9	33 16 8	-	57 1 9	-	-	102 15 2	357 - -
Bordighera . . . . .	-	-	-	-	-	-	-	1,015 - -
San Remo . . . . .	-	-	-	-	-	-	-	24 - -
								32 - -



CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued*.STATEMENT of the Expenditure in the Year 1897-98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—*continued*.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
<b>MEXICO—<i>continued</i>.</b>								
Brought forward . . .	£. s. d. 3,065 12 3	£. s. d. 505 18 6	£. s. d. 651 3 8	£. s. d. 1,517 3 3	£. s. d. 1,121 19 -	£. s. d. 285 3 3	£. s. d. 7,146 19 11	£. s. d. 30,048 - -
Mexico— <i>continued</i> .								
Vera Cruz . . .	75 9 2	7 5 3	3 2 9	15 19 5	-	-	101 16 7	68 - -
Campeche . . .	-	-	-	-	-	-	-	9 - -
Coatzacoalcas . . .	-	-	-	-	-	-	-	2 - -
Frontera . . .	-	-	-	-	-	-	-	9 - -
Laguna . . .	-	-	-	-	-	-	-	-
Minatitlan . . .	-	-	-	-	-	-	-	41 - -
Progreso . . .	-	-	-	-	-	-	-	-
Tuxpan . . .	-	-	-	-	-	-	-	-
<b>MOROCCO :</b>								
Tangier . . .	4 - -	1 3 3	-	65 14 9	100 - -	-	170 18 -	513 - -
Alcazar . . .	-	-	-	-	-	-	-	28 - -
Fez . . .	-	-	-	-	-	-	-	56 - -
Larache . . .	-	-	-	-	-	-	-	75 - -
Tetuan . . .	-	-	-	-	-	-	-	163 - -
Dar-el-baida . . .	10 4 5	15 12 5	-	49 11 10	-	-	75 8 8	72 - -
Mazagan . . .	-	-	-	-	-	-	-	77 - -
Mogador . . .	-	-	-	-	-	-	-	13 - -
Itahat . . .	-	-	-	-	-	-	-	63 - -
Saffee . . .	-	-	-	-	-	-	-	-
<b>MUSCAT :</b>								
Muscat . . .	-	-	-	15 6 5	-	-	15 6 5	78 - -
<b>NETHERLANDS :</b>								
Amsterdam . . .	-	-	-	10 - -	-	1 8 6	11 10 5	412 - -
Groningen . . .	-	-	-	-	-	-	-	16 - -
Harlingen . . .	-	-	-	-	-	-	-	6 - -
Helder . . .	-	-	-	-	-	-	-	8 - -
Texel . . .	-	-	-	-	-	-	-	-
Batavia (Java) . . .	-	4 - 9	3 7 -	-	-	-	7 7 9	119 - -
Balek Pappan . . .	-	-	-	-	-	-	-	2 - -
Samarang . . .	-	-	-	-	-	-	-	46 - -
Sourabaya . . .	-	-	-	-	-	-	-	97 - -
Curacao . . .	-	1 16 3	- 18 11	15 - -	-	-	17 15 2	42 - -



## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1897-98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . .	3,841 3 11	617 13 11	773 9 7	1,729 1 8	1,221 19 -	322 2 3	8,505 10 4	36,043 - -
PORTUGAL—continued.								
Goa . . .	-	1 2 6	-	- 2 5	-	-	1 4 11	-
Marmagao . . .	-	-	-	-	-	-	-	9 - -
Madeira . . .	19 2 11	3 - 7	2 4 5	5 9 1	-	-	29 17 -	86 - -
Mozambique . . .	140 12 5	4 12 10	14 4 8	-	-	-	159 9 11	69 - -
Delagoa Bay . . .	60 - -	10 11 6	80 1 8	10 5 11	-	6 16 -	167 15 1	306 - -
Quillimane . . .	186 12 6	-	-	-	-	-	186 12 6	19 - -
Oporto . . .	27 4 7	7 2 5	-	10 16 3	-	-	45 3 3	246 - -
Canimla . . .	-	-	-	-	-	-	-	-
Figueira . . .	-	-	-	-	-	-	-	14 - -
Vianno . . .	-	-	-	-	-	-	-	10 - -
St. Michael's (Azores) . . .	-	3 13 3	-	-	-	-	3 13 3	169 - -
Fayal and Pico . . .	-	-	-	-	-	-	-	32 - -
Flores and Corvo . . .	-	-	-	-	-	-	-	-
Graciosa . . .	-	-	-	-	-	-	-	-
St. George . . .	-	-	-	-	-	-	-	-
Terceira . . .	-	-	-	-	-	-	-	-
St. Vincent (Cape Verde) . . .	-	5 9 2	10 3 3	10 - -	-	-	25 12 5	2 - -
St. Iago . . .	-	-	-	-	-	-	-	163 - -
ROUMANIA :								10 - -
Galatz . . .	66 18 5	5 16 7	14 - 10	35 - -	-	-	121 15 10	196 - -
Bucharest . . .	-	-	-	-	-	-	-	46 - -
Craiova . . .	-	-	-	-	-	-	-	2 - -
Ibraila . . .	-	-	-	-	-	-	-	199 - -
Kustendjie . . .	-	-	-	-	-	-	-	60 - -
Souline . . .	-	-	-	-	-	-	-	256 - -
RUSSIA :								
Batoum . . .	-	14 18 6	9 15 8	15 14 -	-	-	40 8 2	192 - -
Novorossisk . . .	-	-	-	-	-	-	-	79 - -
Poti . . .	-	-	-	-	-	-	-	53 - -
Odessa . . .	69 13 7	33 10 7	20 3 2	36 14 9	-	-	160 2 1	398 - -
Eupatoria . . .	-	-	-	-	-	-	-	29 - -
Kieff . . .	-	-	-	-	-	-	-	7 - -
Nicolaieff . . .	-	-	-	-	-	-	-	196 - -
Sebastopol . . .	-	-	-	-	-	-	-	32 - -
Theodosia . . .	-	-	-	-	-	-	-	49 - -





## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1897-98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
Brought forward . . .	£. s. d. 4,856 4 9	£. s. d. 838 6 11	£. s. d. 937 18 2	£. s. d. 2,030 2 2	£. s. d. 1,221 19 -	£. s. d. 328 18 3	£. s. d. 10,213 9 3	£. s. d. 4,1671 - -
SPAIN—continued.								
Bilbao		3 16 -	1 1 7	24 11 6			29 9 1	1,190 - -
Castro Urdiales								60 - -
San Sebastian								37 - -
Santander		12 18 -	1 14 4	20 - -			34 12 4	193 - -
Cádiz								152 - -
Algeciras								4 - -
Ayamonte								
Cordoba								6 - -
Huelva								384 - -
Jerez								14 - -
Port St. Mary								4 - -
San Lucar								52 - -
San Roque								6 - -
Seville								133 - -
Corunna	2 9 3	12 19 11	- 18 9	49 12 10		10 6 11	76 7 8	48 - -
Carril and Villagarcia								24 - -
Corcubion								1 - -
Ferrol								16 - -
Gijon								31 - -
Marin Port of Ponte Vedra								2 - -
Vigo								147 - -
Vivero and Rivadeo								1 - -
Havana		26 2 5	44 9 11				70 12 4	115 - -
Cardenas								13 - -
Cienfuegos								34 - -
Guantanamo								8 - -
Matanzas								22 - -
Puerto Principe								
Nuevitas and Gibara								
Sagua la Grande								
St. Jago de Cuba								
Madrid.								
Malaga	15 1 4	21 14 5	9 5 4	60 15 4			106 16 5	4 - -
Adra								81 - -
Agulles								123 - -
Almeria								184 - -
Cartagena								11 - -
Garrucha and Villarcos								86 - -
Granada								286 - -
								330 - -
								129 - -
								2 - -

[illegible]

Carried forward . . . £.

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued*STATEMENT of the Expenditure in the Year 1897-98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &c.—*continued*.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL.	Fees, &c. Received on behalf of Her Majesty's Government.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . .	5,130 12 5	951 3 6	1,048 4 10	2,290 4 1	1,221 19 -	339 18 4	10,922 2 2	47,085 - -
SWEDEN AND NORWAY— <i>continued</i> .								
Gottenburg . . .	4 10 -	14 8 4	-	10 - -	-	-	28 18 4	73 - -
Calmar . . .	-	-	-	-	-	-	-	5 - -
Malmo . . .	-	-	-	-	-	-	-	3 - -
Helsingborg . . .	-	-	-	-	-	-	-	10 - -
Landserona . . .	-	-	-	-	-	-	-	2 - -
Malmö . . .	-	-	-	-	-	-	-	10 - -
Marstrand . . .	-	-	-	-	-	-	-	-
Strömstad . . .	-	-	-	-	-	-	-	6 - -
Uddevalla and Lysekil . . .	-	-	-	-	-	-	-	2 - -
Varberg . . .	-	-	-	-	-	-	-	2 - -
Ystad and Åhus . . .	-	-	-	-	-	-	-	4 - -
Stockholm . . .	-	8 4 9	- 8 11	13 11 9	-	-	22 5 5	84 - -
Borgholm . . .	-	-	-	-	-	-	-	3 - -
Calmar . . .	-	-	-	-	-	-	-	27 - -
Gefle . . .	-	-	-	-	-	-	-	1 - -
Göteborg . . .	-	-	-	-	-	-	-	14 - -
Härnösand . . .	-	-	-	-	-	-	-	5 - -
Hudiksvall . . .	-	-	-	-	-	-	-	24 - -
Luleå . . .	-	-	-	-	-	-	-	14 - -
Norrköping . . .	-	-	-	-	-	-	-	2 - -
Öland . . .	-	-	-	-	-	-	-	5 - -
Örnsköldsvik . . .	-	-	-	-	-	-	-	13 - -
Öskärhamn . . .	-	-	-	-	-	-	-	5 - -
Skellefteå . . .	-	-	-	-	-	-	-	17 - -
Söderhamn . . .	-	-	-	-	-	-	-	34 - -
Sundsvall . . .	-	-	-	-	-	-	-	4 - -
Umeå . . .	-	-	-	-	-	-	-	2 - -
Westerwik . . .	-	-	-	-	-	-	-	-
SWITZERLAND . . .								
Berne . . .	1 10 5	-	-	9 13 8	-	-	11 4 1	57 - -
Geneva . . .	4 18 3	-	-	18 14 8	-	-	23 12 11	105 - -
Lausanne . . .	- 2 -	-	-	-	-	-	2 -	74 - -
Zurich . . .	6 - 3	-	-	7 12 10	-	-	13 13 1	136 - -
Lucerne . . .	-	-	-	-	-	-	-	19 - -

## TRIPOLI:

1769.

Tripoli . . . . .	12 19 9	1 2 6	117 9 2	.	.	.	.	.	.	131 11 5	199
Khoms . . . . .	1 3 10	1 3 3	32 7 -	.	.	.	.	.	.	34 14 1	15
Bengazi . . . . .				.	.	.	.	.	.		40
TUNIS:											
Tunis . . . . .	18 7 7	15 7 4	10 - -	.	.	.	.	.	.	262 10 -	205
Bizerta . . . . .				.	.	.	.	.	.		6
Gabes . . . . .				.	.	.	.	.	.		16
Galippia . . . . .				.	.	.	.	.	.		
Gerba . . . . .				.	.	.	.	.	.		12
Goletta . . . . .				.	.	.	.	.	.		18
Melidiah . . . . .				.	.	.	.	.	.		10
Monastir . . . . .				.	.	.	.	.	.		6
Sfax . . . . .				.	.	.	.	.	.		51
Susa . . . . .				.	.	.	.	.	.		32

## TURKEY:

Constantinople	804 17 6	65 2 10	70 15 0	3,401 15 9	.	.	.	.	.	14 15 1	4,357 6 2	4,672 -
Brussa					.	.	.	.	.			4
Dardanelles					.	.	.	.	.			16
Dede-Agatch					.	.	.	.	.			7
Enos					.	.	.	.	.			5
Gallipoli					.	.	.	.	.			5
Ineboli					.	.	.	.	.			5
Ismidt					.	.	.	.	.			17
Panderma					.	.	.	.	.			2
Rotosto					.	.	.	.	.			2
Scutari					.	.	.	.	.			27
Aleppo	22 11 3	49 6 9	74 9 1	22 17 1	.	.	.	.	.	169 4 2	23	
Alexandretta					.	.	.	.	.			
Antioch and Swedia					.	.	.	.	.			
Angora	31 11 3	5 19 5	6 4 -		.	.	.	.	.	43 14 8	1	
Konieh					.	.	.	.	.			1
Baghdad		- 12 11	23 19 7	4 10 5	.	.	.	.	.	29 2 11	95	
Karbela					.	.	.	.	.			20
Mosul					.	.	.	.	.			
Busorah			40 5 3	10 1 6	.	.	.	.	.	50 6 9	112	
Fao					.	.	.	.	.			
Beyrout (Syria)	151 7 10	45 12 6	36 15 10	10 - -	.	.	.	.	.	243 16 2	160	
Caiffa					.	.	.	.	.		32	
Lattakia					.	.	.	.	.		20	
Safed					.	.	.	.	.		11	
Sidon					.	.	.	.	.		11	
Tripoli					.	.	.	.	.		32	
Bosna Serai		- 14 7	- 5 7	8 19 8	.	.	.	.	.	9 19 10		
Bulgaria (Sophia)	17 13 3	30 5 3	50 10 10	46 7 2	.	.	.	.	.	144 16 6	11	
Bourgas					.	.	.	.	.		10	
Philippopolis					.	.	.	.	.		26	
Roustchouk					.	.	.	.	.		19	
Varna					.	.	.	.	.		33	
Crete (Island of)	104 16 5	11 4 -	684 14 4	10 - -	.	.	.	.	.	810 14 9	15	
Candia					.	.	.	.	.		19	
Rethymo					.	.	.	.	.		3	
Carried forward	6,486 15 -	1,227 16 11	2,054 6 4	5,964 4 9	1,221 19 -	354 13 5	17,309 15 5	53,868 -				

## CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

STATEMENT of the Expenditure in the Year 1897-98, under those Sub-Heads of the Vote for Diplomatic and Consular Services (Consular General), &amp;c.—continued.

COUNTRY AND RESIDENCE.	Special Services, Outfits, and Travelling.	Postage.	Telegrams.	Incidental Expenses.	Chapels, Chaplains, Hospitals, &c.	Relief to Distressed British Subjects.	TOTAL	Fees, &c., Received on behalf of Her Majesty's Government
<b>TURKEY—continued.</b>								
Brought forward . . .	£. s. d. 6,486 15 -	£. s. d. 1,227 16 11	£. s. d. 2,054 6 4	£. s. d. 5,964 4 9	£. s. d. 1,221 19 -	£. s. d. 354 13 5	£. s. d. 17,309 15 5	£. s. d. 53,868 - -
Damascus . . .	35 2 1	15 12 1	2 - 11	9 14 1	-	-	46 17 1	13 - -
Jeddah . . .	23 8 5	14 17 7	566 9 4	10 19 8	-	-	616 9 6	99 - -
Hodeidah . . .	-	-	-	-	-	-	14 17 7	33 - -
Jerusalem . . .	-	-	7 11 4	10 2 5	-	-	17 13 9	75 - -
Jaffa . . .	-	-	-	-	-	-	-	34 - -
Koordistan . . .	1,287 18 10	47 10 5	169 18 7	28 15 8	-	-	1,534 3 6	2 - -
Diarbekir . . .	-	-	-	-	-	-	-	-
Kharput . . .	-	-	-	-	-	-	-	-
Moush . . .	-	-	-	-	-	-	-	-
Van . . .	235 5 -	1 3 9	3 11 4	-	-	-	240 - 1	1 - -
Salonica . . .	49 13 8	57 6 1	228 5 2	33 9 5	-	-	368 14 4	87 - -
Cavalla . . .	-	-	-	-	-	-	-	6 - -
Drama . . .	-	-	-	-	-	-	-	1 - -
Janina . . .	-	-	-	-	-	-	-	-
Monastir . . .	20 1 7	-	-	-	-	-	20 1 7	3 - -
Prevesa . . .	-	-	-	-	-	-	-	8 - -
Serres . . .	-	-	-	-	-	-	-	1 - -
Smyrna . . .	20 11 8	30 6 4	67 8 9	106 19 7	-	-	225 6 4	419 - -
Adalia . . .	-	-	-	-	-	-	-	24 - -
Aidin . . .	-	-	-	-	-	-	-	-
Aivali . . .	-	-	-	-	-	-	-	6 - -
Mytilene . . .	-	-	-	-	-	-	-	57 - -
Rhodes . . .	-	-	-	-	-	-	-	107 - -
Samos . . .	-	-	-	-	-	-	-	15 - -
Scala Nuova . . .	-	-	-	-	-	-	-	2 - -
Scio and Tchesmé . . .	-	-	-	-	-	-	-	13 - -
Vourlah . . .	-	-	-	-	-	-	-	-
Trebizond . . .	-	11 1 4	21 10 11	10 - -	-	-	42 12 3	19 - -
Samsoun . . .	-	-	-	-	-	-	-	5 - -
<b>ANATOLIA :</b>								
Adana . . .	368 18 9	-	-	11 2 10	-	-	380 1 7	34 - -
Sivas . . .	522 12 4	3 2 10	3 7 6	-	-	-	529 2 8	-
<b>UNITED STATES :</b>								
Baltimore . . .	18 17 3	6 19 10	- 10 4	3 14 6	-	-	30 1 11	665 - -
Alexandria . . .	-	-	-	-	-	-	-	-
Norfolk and Newport News . . .	-	-	-	-	-	-	-	274 - -
Richmond . . .	-	-	-	-	-	-	-	-
Boston . . .	-	11 10 8	-	13 11 -	-	-	25 1 8	1,719 - -
Portland (Maine) . . .	-	-	-	-	-	-	-	235 - -
Charleston . . .	10 13 2	8 1 -	2 14 9	25 - -	-	-	46 8 11	82 - -

[illegible]

• • This includes Law Charges, and sundry expenses in connection with Freed Slaves, and for Bairam and other customary presents.

CLASS V.—continued.

VOTE 2.

UGANDA, CENTRAL, AND EAST AFRICA PROTECTORATES AND  
UGANDA RAILWAY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in aid of the Expenses of the BRITISH PROTECTORATES in UGANDA, and in CENTRAL and EAST AFRICA PROTECTORATES, and under the UGANDA RAILWAY ACT, in the Year ended 31st March 1898, showing a surplus on one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Uganda (Grant-in-Aid) - - - -	49,000 - -	89,000 - -	—	—	—	—
Ditto - - ditto - (Supplementary)	40,000 - -					
B.—British Central Africa (Grant-in-Aid) -	30,000 - -	30,000 - -	—	—	—	—
C.—British East Africa (Grant-in-Aid) - -	75,000 - -	110,000 - -	—	—	—	—
Ditto - - ditto - (Supplementary)	35,000 - -					
D.—Uganda Railway Act, 1896 - - - -	7,463 - -	7,462 15 -	-	5 -	-	-
E.—Compensation Claims - (Supplementary)	10,000 - -	10,000 - -	—	—	—	—
Original - - - - 161,463	£. 246,463 - -	246,462 15 -	—	—	—	—
Supplementary - - 85,000						
Surplus to be Surrendered - - - £.			-	5 -		

Foreign Office, }  
30 November 1898.

G. E. Dallas,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.



CLASS V.—*continued.*

## VOTE 2.

UGANDA, CENTRAL, AND EAST AFRICA PROTECTORATES AND  
UGANDA RAILWAY.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. SUB-HEADS A., B., and C.—The sums voted under these Sub-Heads are Grants in Aid, and have been issued in full. Grants in Aid.

2. Sub-Head D.—The expenditure under this Sub-Head is the first payment in respect of a terminable annuity of 7,462*l.* 15*s.*, expiring on 15th November 1925, created under Section 2 of the Uganda Railway Act, 1896, to repay a sum of 147,000*l.*, borrowed from the National Debt Commissioners in September 1896, to replace to that extent the amount issued from the Consolidated Fund, as stated in my report on the Uganda Railway Account for the period ended 31st March 1897 (Parl. Paper 188 of 1898). Sub-Head D. Uganda Railway Act, 1896.

The amount to repay this annuity being taken in even money leaves a surplus of 5*s.* to be surrendered to the Exchequer. The expenditure upon the railway itself is the subject of a separate account and report.

3. Sub-Head E.—A Supplementary Vote for 10,000*l.* was taken in February 1898 (Parl. Paper 56 of 1898), to defray compensation for losses sustained by French missionaries during the conflicts in Uganda in January 1892. Sub-Head E. Compensation claims to French missionaries.

The amount was paid, with the approval of the French Government, to Cardinal Vaughan for distribution.

4. The Surplus to be surrendered is, as shown by the Account, 5*s.*

	£.	s.	d.
Grant - - - - -	246,463	-	-
Expenditure - - - - -	246,462	15	-
Surplus to be Surrendered -	£.	-	5 -

## ACCOUNTS OF REVENUE AND EXPENDITURE OF THE PROTECTORATES.

5. As stated in my Report of last year on the Appropriation Accounts of the Grants in Aid of the British Protectorates in Uganda and East Africa, I was not at that time in a position to report on the Accounts of those Protectorates for the year 1896-97. The Accounts of the East Africa Protectorate for that year have since been received, and are referred to in detail in paragraph 8 of this Report. The Accounts of the Uganda Protectorate for 1896-97 have not yet all been received. Accounts for 1896-97.

## UGANDA PROTECTORATE.

6. Certain of the questions connected with the Accounts for 1895-96, referred to in my Report of last year as outstanding, are still unsettled. Outstanding Questions, 1895-96.

I have received the Accounts of the Uganda Protectorate up to 31st December 1896, only. Excluding the Grant in Aid the revenue for this period was 3,594*l.* 9*s.* 5*d.* and the expenditure 50,934*l.* 5*s.* The original Accounts for the quarter to 31st December 1896 are stated to have been destroyed by the mutinous Sudanese, but duplicate accounts were made out, and have been examined by the officer of my Department stationed in the Protectorate. No accounts subsequent to that date have yet been furnished to me, and I am, therefore, not in a position to report fully on the Accounts for the year 1896-97, or on those for the year 1897-98. Accounts 1896-97 and 1897-98.

I have thought it right to bring to the notice of the Secretary of State for Foreign Affairs the great delay in rendering the Accounts of this Protectorate.

CLASS V.—*continued.*VOTE 2.—BRITISH PROTECTORATES, &c.—*continued.*

## BRITISH CENTRAL AFRICA PROTECTORATE.

Outstanding Questions, 1896-97. 7. Certain of the questions connected with the accounts for 1896-97, referred to in my Report of last year as outstanding, are still unsettled.

Annual Account, 1897-98. The Account for the year 1897-98 is appended. Excluding the Grant in Aid of 30,000*l.*, and the contribution by the British South Africa Company towards the Postal Service, 425*l.*, the Revenue for the year 1897-98 amounted to 24,113*l.* 1*s.* 11*d.*, including 716*l.* 6*s.* 5*d.*, the proceeds of the sales of Crown lands. The Expenditure for the same period was 69,589*l.* 17*s.* 10*d.*

(A.)

A Statement of assets and liabilities on 31st March 1898, which has been furnished to me, shows an excess of liabilities on that date of 8,806*l.* 3*s.* 9*d.*

Certain questions in connection with this Account are still outstanding.

## BRITISH EAST AFRICA PROTECTORATE.

Annual Account, 1896-97. 8. The Account for the year 1896-97 is appended. Excluding the Grant in Aid of 101,700*l.*, the revenue of the Protectorate for the year 1896-97 amounted to 39,186*l.* 13*s.* 5*d.* The Expenditure for the same period was 147,640*l.* 13*s.* 3*d.*

(B.)

A statement of assets and liabilities on 31st March 1897, which has been furnished to me, shows an excess of liabilities on that date of 5,314*l.* 9*s.* 10*d.*

Certain questions in connection with this Account are still outstanding.

Accounts, 1897-98. I am not yet in a position to report upon the Accounts for the year 1897-98, as they have not yet reached me in full, the Account for February 1898 being the last received.

*Richd. Mills,*  
Comptroller and Auditor General.

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CLASS V.—*continued.*

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VOTE 2.

(A.)

BRITISH CENTRAL AFRICA<sup>2</sup> ADMINISTRATION.

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ACCOUNT of the Cash Receipts and Payments by Her Majesty's COMMISSIONER and  
CONSUL GENERAL and the CROWN AGENTS, for the Year ended 31st March 1898.

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CLASS V.—*continued.*

## VOTE 2 - - - - -

(A.)

## BRITISH CENTRAL AFRICA ADMINISTRATION.

## Cr. ACCOUNT of the Cash Receipts and Payments by Her Majesty's Commissioner

RECEIPTS.	Schedule No.	Amount Estimated.	Amount Received in the Protectorate as per Monthly Cash Accounts.	Amount Received by the Crown Agents in England.	Total Receipts.	More than Estimated.	Less than Estimated.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance at 1st April 1897 -	-	—	3,673 17 8	17,502 11 1	21,176 8 9	—	—
Parliamentary Grant in Aid -	-	—	—	30,000 - -	30,000 - -	—	—
Customs Duties, &c. - - -	1	8,700	8,966 4 1	—	8,966 4 1	266 4 1	—
Rent, &c., at Chinde - - -	2	440	686 4 9	—	686 4 9	246 4 9	—
Rent of Crown Lands - - -	3	100	33 2 6	—	33 2 6	—	66 17 6
Sales of Timber, &c. - - -	4	400	61 15 3	—	61 15 3	—	338 4 9
Survey Fees - - - - -	5	500	325 5 9	267 15 6	593 1 3	93 1 3	—
Judicial Fees and Fines - -	6	500	438 19 11	—	438 19 11	—	61 - 1
Stamp Duties, Licenses, &c. -	7	1,300	1,169 9 2	—	1,169 9 2	—	130 10 10
Native Hut Tax - - - - -	8	6,700	8,082 9 -	—	8,082 9 -	1,382 9 -	—
Postal Service - - - - -	9	2,055	2,479 7 10	—	2,479 7 10	424 7 10	—
Profit on Sale of Goods - -	10	1,800	—	—	—	—	1,800 - -
Presents from Native Chiefs -	11	150	100 2 -	—	100 2 -	—	49 18 -
Miscellaneous and "B. C. A. Gazette" - - - - -	12	490	759 14 -	26 5 9	785 19 9	295 19 9	—
REVENUE - - - - -		23,135	23,102 14 3	294 1 3	23,396 15 6	—	—
Contribution by British South Africa Company towards Postal Service - - - - -	13	425	425 - -	—	425 - -	—	—
Sales of Crown Lands - - -	14	1,400	716 6 5	—	716 6 5	—	683 13 7
TOTAL REVENUE - - - - -		24,960	24,244 - 8	294 1 3	24,538 1 11	—	—
TOTAL, including Balances, &c. - -			27,917 18 4	47,796 12 4	75,714 10 8	2,708 6 8	3,130 4 9
Advances repaid - - - - -			5,540 17 3	129 7 4	5,670 4 7		
Deposits received - - - - -			6,564 5 3	214 5 6	6,778 10 9		
Suspense Account - - - - -			65 10 2	—	65 10 2		
Suspense Account, Trade Goods - -			6,787 12 2	—	6,787 12 2		
Drafts on Crown Agents - - - -			15,212 5 9	—	15,212 5 9		
Remittances from Crown Agents - -			4,000 - -	—	4,000 - -		
Remittances to Crown Agents - - -			—	915 - 2	915 - 2		
London and Westminster Bank Deposit Account - - - - -			—	14,028 6 2	14,028 6 2		
		£.	66,088 8 11	63,083 11 6	129,172 - 5		

W. H. Manning.  
Her Majesty's Acting Commissioner and Consul General.

## CLASS V.—continued.

## - VOTE 2.

(A.)

## BRITISH CENTRAL AFRICA ADMINISTRATION.

and Consul General and the Crown Agents, for the Year ended 31st March 1898.

Dr.

PAYMENTS.	Schedule No.	Amount Estimated.	Amount Paid in the Protectorate as per Monthly Cash Accounts.	Amount Paid by the Crown Agents in England.	Total Payments.	More than Estimated.	Less than Estimated.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries of Staff . . . . .	1	13,555	10,485 9 3	1,631 8 3	12,116 17 6	—	1,438 2 6
Postal Service . . . . .	2	1,585	1,289 18 9	72 8 9	1,362 7 6	—	222 12 6
Medical Service . . . . .	3	1,475	1,074 16 5	382 11 11	1,457 8 4	—	42 11 8
Surveyor's Department and Public Works . . . . .	4	7,959	8,857 16 4	1,573 13 7	10,431 9 11	2,472 9 11	—
Scientific Service . . . . .	5	751	604 14 11	137 6 5	742 1 4	—	8 18 8
Transport, Passages, and Travelling . . . . .	6	4,200	3,848 8 11	1,663 14 5	5,512 3 4	1,312 3 4	—
Military and Civil Police . . . . .	7	21,720	13,570 17 6	1,545 18 7	15,116 16 1	—	6,603 3 11
Naval Service . . . . .	8	8,300	4,278 19 7	10,292 14 7	14,571 14 2	6,271 14 2	—
Stationery and Printing . . . . .	9	745	333 5 —	659 19 1	993 4 1	248 4 1	—
Rent to Portuguese Government . . . . .	10	200	200 — —	—	200 — —	—	—
Subsidies and Presents . . . . .	11	250	239 8 11	—	239 8 11	—	10 11 1
London Agency . . . . .	12	200	—	346 4 5	346 4 5	146 4 5	—
Audit . . . . .	13	575	535 16 1	154 6 9	690 2 10	115 2 10	—
Contribution to Library, Zomba . . . . .	14	100	21 5 6	69 17 —	91 2 6	—	8 17 6
Miscellaneous Expenditure . . . . .	15	—	291 13 6	— 29 2 10	262 10 8	262 10 8	—
Non-Effective Expenditure . . . . .	16	—	1,022 — 5	346 16 7	1,368 17 —	1,368 17 —	—
Shire Highlands Railway . . . . .	17	1,000	—	94 1 8	94 1 8	—	905 18 4
Contribution towards Tsetse Fly Inquiry . . . . .	18	200	—	118 13 4	118 13 4	—	81 6 8
EXPENDITURE . . . . .		61,615	46,654 11 1	19,089 15 4 — 29 2 10	65,715 3 7	—	—
British South Africa Company in settlement of their accounts for old Expenditure to 31st March 1895 . . . . .	19	3,875	3,874 14 3	—	3,874 14 3	—	— 5 9
TOTAL EXPENDITURE . . . . .		£. 61,615 £. 5,100	50,529 5 4	19,060 12 6	69,589 17 10	12,197 6 5	9,322 8 7
Advances made . . . . .			4,713 16 1	668 1 9	5,381 17 10		
Deposits repaid . . . . .			2,503 5 2	149 3 1	2,652 8 3		
Suspense Account . . . . .			32 18 9	—	32 18 9		
Suspense Account, Trade Goods . . . . .			2,764 13 2	2,027 10 7	4,792 3 9		
Drafts on Crown Agents . . . . .			196 2 11	16,838 16 —	17,034 18 11		
Remittances from Crown Agents . . . . .			—	4,000 — —	4,000 — —		
Remittances to Crown Agents . . . . .			680 — 2	—	680 — 2		
London and Westminster Bank Deposit Account . . . . .			—	14,028 6 2	14,028 6 2		
			61,420 1 7	56,772 10 1	118,192 11 8		
Balance on 31st March 1898 . . . . .			4,668 7 4	6,311 1 5	10,979 8 9		
		£.	66,088 8 11	63,083 11 6	129,172 — 5		

Wm. Wheeler,  
Chief Accountant.

CLASS V.—*continued.*

## VOTE 2, - - - - -

(B.)

## PROTECTORATE OF EAST AFRICA.

*Dr.*

STATEMENT showing the Total Receipts

RECEIPTS.	Amount Estimated.	Amount Received in the Protectorate as per Quarterly Statements.	Amount Received by the Crown Agents in England.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance, on 1st April 1896 - - -	—	17,086 13 4	—	17,086 13 4	—	—
Parliamentary Grant - - - - -	—	—	101,700 - -	101,700 - -	—	—
Customs Duties - - - - -	13,279	17,830 18 2	—	17,830 18 2	4,551 18 2	—
Harbour Dues - - - - -	1,871	3,237 2 5	—	3,237 2 5	1,366 2 5	—
Licenses, Taxes, &c. - - - - -	1,422	2,599 3 7	—	2,599 3 7	1,177 3 7	—
Post and Telegraph - - - - -	1,692	4,685 13 10	—	4,685 13 10	2,993 13 10	—
Court Fees, Fines, &c. - - - - -	110	1,615 19 2	—	1,615 19 2	1,505 19 2	—
Transport - - - - -	5,831	1,857 1 10	—	1,857 1 10	—	3,973 18 2
Rent on Government Property - - -	108	144 7 4	—	144 7 4	36 7 4	—
Other Miscellaneous Revenue - - -	2,636	7,214 10 1	1 17 -	7,216 7 1	4,580 7 1	—
TOTAL REVENUE - - - £.	26,949	39,184 16 5	1 17 -	39,186 13 5	—	—
TOTAL, including Balance - - - £.		56,271 9 9	101,701 17 -	157,973 6 9	16,211 11 7	3,973 18 2
Takaungo and Mveli Expedition - - -		4 8 11	—	4 8 11	—	—
	£.	56,275 18 8	101,701 17 -	157,977 15 8	16,211 11 7	3,973 18 2
Advances repaid - - - - -		10,955 17 4	—	10,955 17 4		
Deposits received - - - - -		139,251 12 1	50 - -	139,301 12 1		
Stores (charged off) - - - - -		22,416 17 7	—	22,416 17 7		
Bills on Crown Agents - - - - -		86,431 9 5	—	86,431 9 5		
Remittances received by Crown Agents - -		—	22 - -	22 - -		
Loans - - - - -		1,263 16 10	—	1,263 16 10		
	£.	—	101,773 17 -	—		
To Balance due to Crown Agents - - -		—	—	—		
TOTAL - - - £.		316,595 11 11	101,773 17 -	418,369 8 11		

## CLASS V.—continued.

## - - - - - VOTE 2.

(B.)

## PROTECTORATE OF EAST AFRICA.

and Expenditure in the Year 1896-97.

Cr.

PAYMENTS.	Amount Estimated.	Amount Paid in the Protectorate, as per Quarterly Statements.	Amount Paid by the Crown Agents in England.	Total Payments.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries, &c., of Staff - . . .	10,081 - -	3,974 1 1	3,757 16 11	7,731 18 -	-	2,329 2 -
Military and Police - . . .	23,805 - -	30,586 5 7	7,131 5 5	37,717 11 -	13,912 11 -	-
Treasury - . . . . .	2,335 - -	1,544 17 3	400 - -	1,944 17 3	-	390 2 9
Judicial - . . . . .	731 - -	338 13 7	420 1 4	758 14 11	27 14 11	-
Customs and Shipping - . . .	7,844 - -	9,432 6 3	175 15 5	9,608 1 8	1,764 1 8	-
Audit - . . . . .	500 - -	33 1 -	489 18 1	522 19 1	22 19 1	-
Post and Telegraph - . . . .	1,218 - -	1,312 1 5	371 1 -	1,683 2 5	465 2 5	-
Medical - . . . . .	2,365 - -	227 7 4	1,457 14 10	1,685 2 2	-	679 17 10
Native Civil Administration - .	2,619 - -	3,006 6 2	-	3,006 6 2	387 6 2	-
Public Works Recurrent - . . .	3,378 - -	4,521 6 5	3,458 12 10	7,979 19 3	4,601 19 3	-
Public Works Extraordinary - . .	4,804 - -	7,647 1 4	-	7,647 1 4	2,843 1 4	-
Transport - . . . . .	14,656 - -	15,674 2 11	428 6 9	16,102 9 8	1,446 9 8	-
Miscellaneous - . . . . .	938 - -	3,688 18 7	664 3 -	4,353 1 7	3,415 1 7	-
Exchange - . . . . .	1,000 - -	6,407 8 4	-	6,407 8 4	5,407 8 4	-
Rent and Interest to Zanzibar Government - . . . .	17,000 - -	17,000 - -	-	17,000 - -	-	-
£.	93,254 - -	105,393 17 3	18,754 15 7	124,148 12 10	34,293 15 5	3,399 2 7
Takaungo and Mveli Expedition - .	-	12,086 1 2	4,762 6 11	16,848 8 1	-	-
Mortgages purchased from the British East Africa Company - . . .	-	-	1,524 12 6	1,524 12 6	-	-
24th Baluchistan Regiment - . .	-	4,014 2 9	76 2 8	4,090 5 5	-	-
Land Purchase - . . . . .	-	16 4 5	-	16 4 5	-	-
Properties - . . . . .	-	1,012 10 -	-	1,012 10 -	-	-
TOTAL - . . . £.	93,254 - -	122,522 15 7	25,117 17 8	147,640 13 3	34,293 15 5	3,399 2 7
Advances - . . . . .	-	10,745 17 9	50 - -	10,795 17 9	-	-
Repayments of Deposits - . . . .	-	154,191 7 7	-	154,191 7 7	-	-
Unallocated Stores - . . . . .	-	19,454 5 9	2,268 14 4	21,723 - 1	-	-
Bills on Crown Agents - . . . .	-	-	72,508 7 4	72,508 7 4	-	-
Loans repaid - . . . . .	-	1,252 8 2	-	1,252 8 2	-	-
Remittances to Crown Agents - . .	-	22 - -	-	22 - -	-	-
Balance due to Crown Agents on 1st April 1896 -	-	-	117 19 9	117 19 9	-	-
£.	-	308,188 14 10	100,062 19 1	408,251 13 11	-	-
Balances on 31st March 1897 - . . . .	-	8,406 17 1	1,710 17 11	10,117 15 -	-	-
£.	-	316,595 11 11	101,773 17 -	418,369 8 11	-	-





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VOTE 3.

COLONIAL SERVICES, INCLUDING SOUTH AFRICA.

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ACCOUNT of the Sum Expended, compared with the Sum Granted, for sundry COLONIAL SERVICES, including certain Grants in Aid and Expenses incurred under "The Pacific Islanders' Protection Act, 1875," and certain Charges connected with South Africa, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

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CLASS V.—*continued.*

## VOTE 3.

## COLONIAL SERVICES, INCLUDING SOUTH AFRICA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for sundry COLONIAL Islanders' Protection Act, 1875," and certain Charges connected with South Africa, in the Year

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
IN AID OF LOCAL REVENUES :				
A.—New Guinea Steamer - - - -	3,000 - -	3,000 - -	—	—
B.—Soloman Islands, Grant in Aid - -	1,200 - -	1,198 6 10	1 13 2	—
Q.—Gold Coast (Grant in Aid of the Northern Territories) ( <i>Supplementary</i> )	20,000 - -	20,000 - -	—	—
R.—Lagos (Grant in Aid of Telegraphs) - ( <i>Supplementary</i> )	10,000 - -	10,000 - -	—	—
S.—West Indian Islands (Grant in Aid of Deficits) - - - ( <i>Supplementary</i> )	90,000 - -	90,000 - -	—	—
T.—West Indian Islands (Grant in Aid of Roads and Land Settlement) - - - ( <i>Supplementary</i> )	30,000 - -	30,000 - -	—	—
SALARIES, &c., OF GOVERNORS, &c. :				
C.—Bermudas - - - - -	2,200 - -	2,200 - -	—	—
D.—Bahamas - - - - -	1,000 - -	1,000 - -	—	—
E.—Windward Islands - - - - -	700 - -	687 4 5	12 15 7	—
F.—Leeward Islands - - - - -	3,450 - -	3,470 19 8	—	20 19 8
G.—Passages of Governors and other Colonial Officers.	8,000 - -	9,007 3 2	492 16 10	—
Ditto - - ditto - ( <i>Supplementary</i> )	1,500 - -			
H.—Clergy, North America (Expiring Charge).	250 - -	250 - -	—	—
I.—West African Frontier Force - - - ( <i>Supplementary</i> )	130,000 - -	95,690 12 1	34,309 7 11	—
* Norfolk Island, Salary of Magistrate -	—	45 - -	—	45 - -
WESTERN PACIFIC HIGH COMMISSION :				
J.—Salaries - - - - -	1,790 - -	1,533 17 4	256 2 8	—
J 1.—Judicial Expenses - - - -	100 - -	90 13 6	9 6 6	—
J 2.—Travelling and other Expenses - -	300 - -	95 12 5	204 7 7	—
TOTAL FOR GRANTS IN AID OF } COLONIES - - - - }	£. 303,490 - -	268,269 9 5	35,286 10 3	65 19 8

CLASS V.—*continued.*

## VOTE 3.

## COLONIAL SERVICES, INCLUDING SOUTH AFRICA.

SERVICES, including certain Grants in Aid and Expenses incurred under "The Pacific ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

## EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

B.—£1,198 6s. 10*d.* only out of the 1,200*l.* granted was drawn out and paid over to the British Resident in the Solomon Islands Protectorate by the High Commissioner for the Western Pacific.

E.—Owing to a change in the Government, rather more than four quarters' Travelling Allowance came in course of payment during the year 1896–97, with the result that rather less than a full year's charge became payable in the financial year 1897–98; and owing to a change of the Governor's Private Secretary, there was a further small saving.

F.—Rather more than 12 months' salary of the Administrator of Dominica came in course of payment within the year.

G.—The expenditure is of a variable character. Certain Passage Allowances which were estimated for when the Supplementary Estimate was taken did not come in course of payment within the year. The usual statement of actual expenditure is appended.

I.—When the Estimate for the Service was laid before Parliament it was necessarily based on incomplete data; but the saving shown is largely due to the following facts:—(1) The recruiting of the native portion of the Force did not proceed as rapidly as had been anticipated; (2) the European portion of the Force did not draw within the year a large part of their emoluments due up to 31st March, the Non-Commissioned Officers preferring to have their emoluments carried over, having no occasion to require cash in Nigeria; and (3) no settlement was come to with the Royal Niger Company within the year, for various minor services conducted through their agency.

\*—This payment of 45*l.* was in respect of a part of the provision which was made under Sub-Head GG., Norfolk Island, in the Supplementary Estimates of the preceding financial year, but which the New South Wales Government did not discharge until the year 1897–98, 65*l.* having been saved in 1896–97.

J.—The saving was principally due to there having been a vacancy for some months in the office of Secretary to the High Commissioner, and to its not having been found necessary to appoint any temporary Special Judicial Commissioner, as in some previous years. In several instances the amount of salary drawn within the year was not exactly a year's provision.

J 1.) The expenditure under these sub-Heads is of a very variable character, and cannot be  
J 2.) estimated with accuracy, but the expenditure for travelling was much less than usual.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
Brought forward - - -	303,490 - -	268,269 9 5	35,286 10 3			65 19 8		
SOUTH AFRICA AND ST. HELENA :								
K.—Orange River Territory - - -	200 - -	200 - -	—			—		
L.—Salaries, &c., Transvaal - - -	3,000 - -	4,236 14 5	—			786 14 5		
Ditto - - - (Additional)	450 - -							
L 1.—Non-effective Charges, Transvaal -	2,698 - -	2,679 11 -	18 9 -			—		
L 2.—Transvaal, Residence for Her Majesty's Agent - - - (Additional)	500 - -	294 2 1	205 17 11			—		
CAPE OF GOOD HOPE :								
M.—High Commissioner, Salaries - - -	2,318 - -	2,457 12 2	—			139 12 2		
M 1.—High Commissioner, Telegrams -	5,000 - -	3,089 15 6	1,910 4 6			—		
M 2.—High Commissioner, Travelling and other Expenses.	1,100 - -	1,524 9 3	—			424 9 3		
M 3.—High Commissioner, Non-Effective Services - - - (Additional)	1,000 - -	1,000 - -	—			—		
N.—Bechuanaland, Grant in Aid - - -	70,000 - -	70,000 - -	—			—		
O.—Swaziland - - - - -	1,000 - -	1,000 - -	—			—		
P.—St. Helena - - - - -	620 - -	612 - -	8 - -			—		
TOTAL for SOUTH AFRICA and ST. HELENA - - - } £.	87,886 - -	87,094 4 5	2,142 11 5			1,350 15 10		
Original - £. 107,926	} GRAND TOTAL - £.	391,376 - -	355,363 13 10	37,429 1 8	1,416 15 6			
Additional - 1,950								
Supplementary 161,500								
Ditto - 120,000								
Deduct Deficit - - - - -				1,416 15 6				
Net Surplus to be Surrendered - - - £.				36,012 6 2				
Estimated Amount of Extra Receipts payable to Exchequer - - - - -						£. 1,160 - -		
Amount of Extra Receipts realised in the year 1897-98, and paid over to Exchequer -						1,244 8 5		

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*

## EXPLANATION

## Of the Causes of Variation between Expenditure and Grant.

- L.—The net excess is due to an increase in the salary of Her Majesty's Agent in the South African Republic, sanctioned after the Additional Estimate was presented. There were, on the other hand, savings on the Provision for the other officers included in the Establishment, owing to neither the Secretary to Her Majesty's Agent nor the British Consular Officer at Johannesburg being appointed from the commencement of the financial year.
- L 1.—There were savings owing to the death of one pensioner, and to another pension not being claimed during the year. On the other hand, 15 months' annuity in another case came in course of payment during 1897-98.
- L 2.—The expenditure could not be estimated with accuracy, and an outlay of about 100*l.* for painting the British Agency at Pretoria did not come in course of payment until after the close of the financial year.
- M.—Owing to a change in the holder of the office, and an increase of the salary, the amount drawn by the Secretary and Accountant to the High Commissioner exceeded the provision, and there was a small excess on the amount provided for clerical assistance, due to the appointment of a typewriter. There was, however, a small saving in respect of the personal allowance of the High Commissioner prior to Sir A. Milner's assumption of the office.
- M 1.—The expenditure is very variable. The large decrease as compared with that of the preceding year, and the saving on the Estimate, may be partly attributed to the more settled state of affairs in South Africa during the latter part of the financial year.
- M 2.—The excess was due to unforeseen expenditure in respect of the High Commissioner's tour in Rhodesia. No Supplementary Estimate was taken in view of the saving under "High Commissioner—Telegrams."
- P.—The Revenue of the "Civil and Military Pension Fund" was slightly larger than the amount estimated.

CLASS V.—*continued.*

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VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*

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EXTRA REMUNERATION.—The Assistant to the Secretary and Accountant to the High Commissioner for South Africa received 33*l.* 13*s.* 1*d.* from the House of Commons Vote, for assisting in performing the duties of Secretary and Accountant during the latter's absence in connection with the South Africa Committee.

EXTRA RECEIPTS.—The amount realised under the head of "Western Pacific Fines and Fees" was less than had been estimated for. On the other hand, about 124*l.* was realised in respect of British Consular Fees in Swaziland and Johannesburg, besides a small Stellaland asset, and another small sum derived from the sale of some articles originally purchased for the Sierra Leone Boundary Commission of 1895.

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The Surplus of 1,820*l.* 16*s.* 9*d.*, shown on the account of the Vote "Colonial Services, including South Africa," for the year ended 31st March 1897, has been surrendered.

Colonial Office, }  
20 January 1899. }

*J. Chamberlain.*

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I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,  
*J. C. King.*

*Richd. Mills,*  
Comptroller and Auditor General.

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CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*STATEMENT of EXPENDITURE on account of PASSAGES of GOVERNORS and other COLONIAL OFFICERS charged to the Vote of 1897–98, referred to in “Explanation, &c.,”  
SUB-HEAD G.

		£.	s.	d.
Mr. H. M. Ellicombe	- Travelling expenses from Rome to London, and passage from England to the Cape, on appointment as Secretary to Her Majesty's Agent in the South African Republic.	89	6	10
H. L. Thompson	- Expenses incurred in removing from St. Vincent to Granada to administer the Government of the Windward Islands.	18	10	-
C. A. King-Harman	- Expenses incurred in removing from Mauritius to England on appointment as Administrator of St. Lucia, in addition to allowance of 200 <i>l.</i> from England.	209	7	3
A. E. Fraser	- Travelling expenses from Brussels to London, and passage from England to the Cape on appointment as Secretary to Her Majesty's Agent at Pretoria.	79	6	3
M. King	- Travelling expenses from England to Fiji on appointment as Secretary to the Western Pacific High Commission.	73	8	10
Captain Dawkins	- Passage from the Cape to England after acting as Secretary and Accountant to the High Commissioner for South Africa.	67	4	-
Lieutenant-Colonel W. W. Spalding.	- Amount of Imperial contribution towards passage expenses, &c., from New South Wales to Norfolk Island of special Magistrate, in addition to 100 <i>l.</i> charged in 1896–97.	20	-	-
Passage Allowances to following Officers on Appointment or Retirement :—				
Sir A. Milner	- Governor	Cape	500	- -
Lord Rosmead	- ditto	Cape	500	- -
Sir H. E. H. Jerningham	- ditto	Trinidad	350	- -
Sir A. Moloney	- ditto	Windward Islands	350	- -
R. A. Sterndale	- ditto	St. Helena	300	- -
Earl of Ranfurly	- ditto	New Zealand	800	- -
Earl of Glasgow	- ditto	- ditto	800	- -
W. Grey Wilson	- ditto	St. Helena	300	- -
Sir R. T. Goldsworthy	- ditto	Falkland Islands	400	- -
G. V. Fiddes	- Secretary and Accountant to High Commissioner.	South Africa	250	- -
W. Grey Wilson	- Governor	Falkland Islands	400	- -
C. A. King-Harman	- Administrator	St. Lucia	200	- -
Sir W. J. Sendall	- High Commissioner	Cyprus	400	- -
Sir G. T. Carter	- Governor	Bahamas	350	- -
Sir W. Robinson	- ditto	Hong Kong	800	- -
Sir H. A. Blake	- ditto	Jamaica	350	- -
Sir W. F. Haynes Smith	- ditto	Bahamas	350	- -
Sir W. J. Sendall	- ditto	British Guiana	350	- -
Sir W. F. Haynes Smith	- High Commissioner	Cyprus	400	- -
Lady Thurston (widow of the late Governor of Fiji).	- Allowance to cover the cost of removal of herself and family from Australia to England.		300	- -
		£.	9,007	3 2

Colonial Office, }  
31 December 1898. }*Francis R. Round.*

CLASS V.—*continued.*

## VOTE 3.

## COLONIAL SERVICES, INCLUDING SOUTH AFRICA.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads F., L. M., and M. 2.
- Account rendered after Statutory date.** 2. Under the provisions of the Exchequer and Audit Departments Act, 1866, this Account should have been rendered for examination by the 30th November, 1898; it was not, however, received in my Department until late in January, 1899. The Accounting Officer explains that the delay was due to the late arrival of vouchers from West Africa, which he states were not received in the Colonial Office until the middle of December 1898.
- New Sub-Head. Norfolk Island Salaries.** 3. A new Sub-Head has been opened, with the sanction of the Treasury, for the purpose of recording payments of salary to a magistrate and clerk in Norfolk Island, which did not come in course of payment within the year 1896-97, in which provision was made for them.
- Provision in Supplementary Estimates** 4. Provision was made in Supplementary Estimates for largely increased expenditure under this Vote, as compared with the original Estimate.  
The expenditure thus provided for includes the following :—
- |  |         |
|--|---------|
|  | £.      |
| Sub-Head I.—West African Frontier Force - - -                                      | 130,000 |
| Sub-Head Q.—Gold Coast (Grant in Aid of Northern Territories) - - -                | 20,000  |
| Sub-Head R.—Lagos (Grant in Aid of Telegraphs) - -                                 | 10,000  |
| Sub-Head S.—West Indian Islands (Grant in Aid of Deficits)                         | 90,000  |
| Sub-Head T.—West Indian Islands (Grants in Aid of Roads and Land Settlement) - - - | 30,000  |
- Sub-Head I. West African Frontier Force.** 5. Sub-Head I., West African Frontier Force.  
The accounts relating to this service show that, under the direction of the Secretary of State, disbursements have been made by the Crown Agents to the Colonies, by the Governor of Lagos, and by the Commissioner of Nigeria, and officers acting under him.  
I have called for Treasury authority for certain extraordinary items of expenditure, but have not yet received replies to my communications.  
The vouchers for the expenditure by the Commissioner of Nigeria reached my Department at so late a date that it has been impossible as yet to complete their examination. Any criticism I may have to make upon them must consequently await the Report on the Vote for this service in 1898-99.  
There is a large saving on this Sub-Head, full explanation of which is given by the Accounting Officer.
- Sub-Head A. New Guinea Steamer.** 6. Sub-Head A., New Guinea Steamer, 3,000*l.*  
A statement, certified by the Auditor General of Queensland, has been furnished to my Department, which shows the actual cost of the maintenance of the steamer for the year 1897-98 to have been 7,158*l.* 9*s.* 11*d.*
- Sub-Head B. Solomon Islands (Grant in Aid).** 7. Sub-Head B., Solomon Islands, 1,200*l.*  
Of this amount 1,198*l.* 6*s.* 10*d.* only has been issued. Bills of Exchange drawn on the High Commissioner of the Western Pacific by the Resident Commissioner and a bank certificate have been furnished as vouchers in support of the sum of 916*l.* 19*s.* 10*d.*, and I am informed that the Resident Commissioner's acknowledgments for the balance of 281*l.* 7*s.* will be sent as soon as received, together with a certificate from the same official that the amounts issued to him have been carried to the credit of local revenue.



CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*

## 8. Grants in Aid of Colonies.

The Grants under Sub-Head N., Bechuanaland, and under Sub-Heads Q., R., S. and T., mentioned in paragraph 4, have been issued in full. My observations on the expenditure out of the Grants will be found below (paragraphs 11 to 15).

Grants in Aid.  
Sub-Heads  
N., Q., R., S.,  
and T.

## 9. Stellaland Liabilities.

With reference to the Reports on the Votes for South Africa and St. Helena for the years 1886–87 and 1887–88, I may mention that included in the amount of Extra Receipts realised and paid over to the Exchequer is a sum of 6*l.* 8*s.* 6*d.* brought to account in respect of Stellaland Liabilities.

Extra  
Receipts.

The Liabilities and Assets of the late Stellaland Government were taken over by the Imperial Government in the year 1885–86. The liabilities defrayed, including cost of surveys, amounted to 8,387*l.* –*s.* 8*d.*, of which 7,166*l.* 11*s.* was provided by Votes of Parliament in the years 1885–86, 1886–87, and 1887–88. Including the sum now brought to account the realised assets have amounted to 5,534*l.* 3*s.* 4*d.*, and the final net charge on the Exchequer is thus reduced to 2,852*l.* 17*s.* 4*d.*

The Treasury has decided that the whole matter may now be regarded as finally closed.

10. The Net Surplus to be surrendered is, as shown by the Account, 36,012*l.* 6*s.* 2*d.* Net Surplus.

	£.	s.	d.
Grant	-	-	-
	-	391,376	-
Expenditure	-	-	-
	-	355,363	13 10
Net Surplus	-	-	-
	£.	36,012	6 2

## EXPENDITURE OUT OF GRANTS IN AID.

BRITISH BECHUANALAND PROTECTORATE Grant in Aid (70,000*l.*).—Revenue and Expenditure Account.

Bechuana-  
land.

A.

11. A Statement of the receipts and expenditure of the Protectorate in the year 1897–98 is appended. Excluding the Grant in Aid (70,000*l.*), the revenue of the Protectorate in the year was 32,947*l.* 1*s.* 10*d.*, or 18,247*l.* 1*s.* 10*d.* in excess of the Estimate, but was less than the revenue of 1896–97 by 14,563*l.* 16*s.* 4*d.*

The Expenditure (76,953*l.* 2*s.* 2*d.*) was 8,313*l.* 17*s.* 10*d.* less than the Estimate, and less than the expenditure of 1896–97 by 11,495*l.* 2*s.*

A Statement of Assets and Liabilities of the Protectorate on 31st March 1898 has been furnished to me, showing an excess of Assets over Liabilities on that date of 53,368*l.* 5*s.* 10*d.*, which includes the balance of 52,389*l.* 12*s.* 10*d.*

Vouchers for expenditure amounting to 14*l.* 6*s.* 6*d.* have not been furnished to my Department. I am informed by the Resident Commissioner that every effort has been made to obtain these vouchers, but without success.

The vouchers for expenditure amounting to 15*l.* 5*s.* 4*d.*, referred to in paragraph 9 of my Report on the Account for 1896–97, have since been received.

Receipts and  
Expendi-  
ture.

Assets and  
Liabilities.

Unvouched  
Expendi-  
ture.

GOLD COAST (Grant in Aid of the Northern Territories, 20,000*l.*).

12. The actual expenditure in the Northern Territories to 31st March 1898, as recorded in the Accounts rendered by the Treasurer of the Gold Coast Colony, was 42,137*l.* 1*s.* 4*d.* Gold Coast,  
Northern  
Territories

LAGOS (Grant in Aid of Telegraphs, 10,000*l.*).

13. The actual expenditure to 31st March 1898, as recorded in the Accounts rendered by the Treasurer of Lagos, was 5,546*l.* 12*s.* 10*d.*, leaving a balance in hand at the close of the year of 4,453*l.* 7*s.* 2*d.* to be accounted for in a subsequent year. Lagos, Grant  
in Aid of  
Telegraphs.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*WEST INDIAN ISLANDS (Grant in Aid of Deficits, 90,000*l.*; Grants in Aid of Roads and Land Settlement, 30,000*l.*).

West Indian  
Islands  
(Grant in  
Aid of  
Deficits).

(B.)

14. The annexed Statement shows that, of the amount granted in aid of Deficits, 80,750*l.* has been allocated to the various Colonies, leaving a balance in hand at the close of the year of 9,250*l.* The distribution has been made by the Crown Agents under the direction of the Secretary of State, with Treasury concurrence. I have called for evidence of the respective deficiencies of revenue in the various Colonies which the sums appropriated are intended to cover, and also for the acknowledgments of the Colonial Governments for the amounts respectively assigned to them. I have not yet received a reply to my communication.

Grants in  
Aid of Roads  
and Land  
Settlement.

15. No expenditure has been incurred within the year in respect of the Grants in Aid of Roads and Land Settlement; there consequently remained in the hands of the Crown Agents at the close of the year the sum of 30,000*l.* I am informed that Accounts and vouchers in support of the expenditure after that date will be rendered to me in due course.

*Richd. Mills,*  
Comptroller and Auditor General.

## CLASS V.—VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—continued.

(A.)

## TERRITORY OF THE BECHUANALAND PROTECTORATE.

STATEMENT showing the Total Receipts and Expenditure in the Year ended the 31st March 1898.

RECEIPTS.	No. of Schedule.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.	PAYMENTS.	No. of Schedule.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1897	-	-	23,236 18 7	-	-	Pensions	1	264	338 16 4	74 16 4	-
						Resident Commissioner	2	2,496	2,222 18 -	273 2 -	-
						Legal	3	675	1,729 1 7	1,054 1 7	-
						District Administration	4	2,700	2,706 14 10	6 14 10	-
Grant in Aid	1	-	70,000	-	-	Posts	5	6,120	5,587 5 11	532 14 1	-
						Customs	6	330	205 19 5	124 7	-
						Police	7	43,272	39,536 5 -	3,735 19 7	-
						Miscellaneous	8	1,560	1,434 16 11	125 3 1	-
Customs	2	5,000	11,282 19 6	6,282 19 6	-	Public Works, Recurrent	9	850	831 2 7	18 17 5	-
Licences	3	850	1,642 - 9	792 - 9	-	Public Works, Extraordinary	10	3,000	3,378 7 8	378 7 8	-
Revenue Stamps	4	150	376 11 3	226 11 3	-	Medical	11	500	131 4 3	368 15 9	-
Posts	5	7,000	11,404 4 6	4,404 4 6	-	Rinderpest	12	5,000	2,397 9 11	2,602 10 1	-
Sales of Government Property	6	1,500	5,309 9 1	3,809 9 1	-	Native Relief	13	5,000	5,000 -	5,000 -	-
Sundries	7	200	2,931 16 9	2,731 16 9	-	Railway Subsidy	14	10,000	5,000 -	5,000 -	-
						Demarcation of Boundary	15	1,500	11,124 15 -	11,124 15 -	-
						Rinderpest Compensation	16	-	114 7 6	114 7 6	-
						Boundary Commission	17	-	66 13 4	66 13 4	-
						Special Commission Nguniland	18	-	147 8 6	147 8 6	-
						High Commissioner's Tour	19	-	-	-	-
Advances repaid	8	14,700	32,947 1 10	18,247 1 10	-	Advances	-	85,267	76,953 2 2	12,967 4 9	21,281 2 7
Over-payments recovered	9	-	5,328 4 9	-	-	Deposits repaid:	-	-	2,297 2 8	-	-
						Unclaimed Stock, &c.	-	-	42 12 2	-	-
Sales of Unclaimed Stock and Property	10	-	170 4 8	-	-	Bechuanaland Relief Committee	-	-	11 3 4	-	-
Bechuanaland Relief Committee	11	-	11 3 4	-	-	F. J. Newton	-	-	28 11 -	-	-
F. J. Newton	12	-	28 11 -	-	-	British South Africa Company	-	-	850 -	-	-
British South Africa Company	13	-	850 -	-	-	Balance on 31st March 1898	-	-	52,389 12 10	-	-
TOTAL	-	-	132,572 4 2	-	-	TOTAL	-	-	132,572 4 2	-	-

Barry May,  
pro Resident Commissioner.

CLASS V.—continued,

VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—continued.

(B.)

Dr. The CROWN AGENTS for the COLONIES in Account Current with the WEST INDIAN

	Number of Voucher.		
1898 : 14 January -		Treasury :—Advance to be employed at the discretion of the Secretary of State for the Colonies.	£. s. d. 35,000 - -
			£. 35,000 - -
1 February -		Balance in hand - - - - -	19,900 - -
			£. 19,900 - -
1 March -		Balance in hand - - - - -	15,900 - -
31 March -		Treasury :—Balance of Supplementary Grants of 120,000 <i>l.</i> in aid of the West Indian Islands for 1897-98. (Colonial Office] Letter, 5301—1898, of 31st March 1898).	85,000 - -
			£. 100,900 - -

CLASS V.—*continued.*- - - VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA—*continued.*

(B.)

GRANTS ACCOUNT (GENERAL) for the Period ended the 31st March 1898.

Cr.

—	Number of Voucher.	—	—
1898 :			£. s. d.
14 January -		Government of St. Lucia:—Advance in Aid under authority of Colonial Office Letter of 15th January 1898.	1,500 - -
		Government of St. Vincent:—Advance in Aid under authority of Colonial Office Letter of 15th January 1898.	2,600 - -
		Government of St. Kitts-Nevis:—Advance in Aid under authority of Colonial Office Letter of 15th January 1898.	9,000 - -
		Government of Virgin Islands:—Advance in Aid under authority of Colonial Office Letter of 15th January 1898.	2,000 - -
		£.	15,100 - -
31 January -		Balance in hand - - - - -	19,900 - -
		£.	35,000 - -
11 February -		Government of Tobago:—Advance in Aid under authority of Colonial Office Letter of 10th February 1898.	4,000 - -
28 February -		Balance in hand - - - - -	15,900 - -
		£.	19,900 - -
1 March -		Government of St. Kitts-Nevis:—Advance in Aid under authority of Colonial Office Letter of 15th January 1898.	1,000 - -
31 March -		Government of Tobago:—Balance of free grant of 5,000l.	1,000 - -
		Government of St. Lucia:—Advance free of interest -	500 - -
		Government of St. Vincent:—Balance of free grant of 10,000l., for Debentures 5,000l., for Credit of Account 2,400l.	7,400 - -
		Government of Antigua:—Free grant of 28,000l., for Debentures 13,000l., for Credit of Account 15,000l.	28,000 - -
		Government of St. Kitts-Nevis:—Balance of free grant of 26,500l., for Debentures 15,000l., for Credit of Account, 1,500l.	16,500 - -
		Government of Montserrat:—For redemption of Debentures.	7,000 - -
		Government of Virgin Islands:—Balance of free grant of 2,250l.	250 - -
		£.	61,650 - -
		Balance in hand - - - £.	39,250 - -
		£.	100,900 - -

M. F. Ommamney,  
Crown Agent for the Colonies.

CLASS V.—continued.

VOTE 4.

CYPRUS (GRANT IN AID).

ACCOUNT of the Sum Expended, compared with the Sum Granted, in aid of the REVENUE of the ISLAND OF CYPRUS, in the Year ended 31st March 1898.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£.	£.	£.	£.
Cyprus (Grant in Aid) - - - -	40,000 - -	40,000 - -	—	—

Colonial Office, }  
— November 1898. }

J. Chamberlain.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS V.—*continued.*

## VOTE 4.

## CYPRUS (GRANT IN AID)

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

## GRANT IN AID.

1. THE whole of the Grant of 40,000
- l.*
- was issued within the financial year.

Parliamen  
tary Grant.

## REVENUE AND EXPENDITURE OF THE ISLAND.

2. A statement is appended showing the whole of the receipts and payments in the year 1897–98, with a memorandum which has been furnished by the Receiver General of the Island, explaining the differences between the estimated and actual receipts and expenditure. Excluding the Grant in Aid on the one side, and the Tribute charged on the other, the revenue during the year amounted to 190,524*l.* 18*s.* 4*c.p.*, and the expenditure to 132,130*l.* 4*s.*, thus showing a surplus of revenue over expenditure of 58,394*l.* 14*s.* 4*c.p.*, as compared with a surplus of 59,164*l.* 1*s.* –*c.p.* in 1896–97.

Financial  
Position of  
the Island.

(A.)

3. The revenue realised in the year exceeded the estimate of 168,660*l.* by 21,864*l.* 18*s.* 4*c.p.*, and also exceeded the revenue of 1896–97 by 1,866*l.* 16*s.* 5*c.p.*

Revenue.

There were increases as compared with the estimate under 12 out of 16 heads of revenue. These increases are attributed, in the case of "Tithes," to a larger caroubs crop than anticipated; and, in the case of "Sheep and Goat Tax," to "under estimate."

The increases under the Heads of the "Direct Taxes" are stated to be due in the case of "Verghi" and "Askerieh" to the stringent collection of arrears, and to an increase of work in the Land Registry Office, in the case of "Defter Hakani."

Under "Customs" and "Excise" the increases were mainly due to the operation of "The Reform of Taxation Law, 1897" (No. XI. of 1897), which varied the incidence of taxation in the Island and increased the duties on several articles.

The remaining increases call for no special remark.

4. The expenditure of 132,130*l.* 4*s.* was 131*l.* 16*s.* –*c.p.* less than the estimate of 132,262*l.*

Expendi-  
ture.

5. The sums included on the payment side of the Account in respect of the Tribute amounted to 92,799*l.* 11*s.* 2*c.p.*, as follows:—

Tribute.

	£.	s.	c.p.
Her Majesty's Paymaster General	-	-	92,506 19 8
Turkish Government Pensions	-	-	2 11 6
Commission on Transfer	-	-	290 - -
	£.	92,799	11 2

6. Included in the account under the Head "Advances" is a sum of 1,196*l.* 12*s.* 4*d.* advanced out of balances during the year to the Public works Department, for expenditure on irrigation works.

Expenditure  
on Irrigation  
Works.

This method of providing funds was adopted with the concurrence of the Treasury, pending the necessary arrangements for a loan of 60,000*l.*, to be expended on this special work.

A separate account of the expenditure is kept, and audited under my directions. The payments during the year amounted to 1,190*l.* 9*s.* 6*d.*

7. A statement of assets and liabilities on 31st March 1898 has been furnished to me, which shows an excess of assets over liabilities on that date of 10,072*l.* 16*s.* 7*c.p.*, as compared with 11,078*l.* 3*s.* 4*c.p.* on 31st March 1897.

Assets and  
Liabilities.

The arrears of Revenue on 31st March 1898, which are included in the assets, amounted to 36,233*l.* 7*s.* 3*d.*, of which it is stated that 35,000*l.* may be regarded as recoverable.

The questions referred to in my Report on the Account for 1896–97 have since been satisfactorily settled with no material effect on the figures therein stated.

8. I append a summary of the totals of the revenue and expenditure of the island in each year since the occupation in 1878. Including the Grants in Aid on the receipt side, and the payments of Tribute on the expenditure side, there has been a net deficit on the entire period of 26,161*l.* On the Account of the year now under report there was a surplus of 5,595*l.*

Statement of  
Revenue  
and Expen-  
diture from  
1878.

(B.)

Richd. Mills.  
Comptroller and Auditor General.

CLASS V.—*continued*.VOTE 4.—CYPRUS (GRANT IN AID)—*continued*.(A.)  
CYPRUS

## STATEMENT showing TOTAL RECEIPTS

RECEIPTS.	Amount Estimated.	Amount Received.	More than Estimated.	Less than Estimated.	Notes.
	£. s. c.p.	£. s. c.p.	£. s. c.p.	£. s. c.p.	
Balance 1st April 1897 . . . . .	- - -	29,970 7 4	—	—	
Tithes . . . . .	51,800 - -	53,433 4 1	1,633 4 1	—	a.
Sheep and Goat Tax . . . . .	10,500 - -	12,664 18 -	2,164 18 -	—	b.
Pig Tax . . . . .	1,100 - -	871 3 5	- - -	228 16 4	c.
Verghi . . . . .	27,000 - -	36,417 5 6	9,417 5 6	—	d.
Askerieh . . . . .	4,600 - -	5,833 9 3	1,233 9 3	—	d.
Defter Hakani . . . . .	3,800 - -	5,039 13 6	1,239 13 6	—	e.
Customs . . . . .	22,830 - -	26,851 1 3	4,021 1 3	—	f.
Excise . . . . .	23,940 - -	26,270 3 2	2,330 3 2	—	g.
Port Dues, &c. . . . .	8,900 - -	8,766 5 4	- - -	133 14 5	h.
Court Receipts, &c. . . . .	7,770 - -	7,174 1 5	- - -	595 18 4	i.
Post Office . . . . .	3,230 - -	3,082 - 6	- - -	147 19 3	k.
Royalties . . . . .	310 - -	396 16 4	86 16 4	—	k.
Forests Revenue . . . . .	1,150 - -	1,268 16 4	118 16 4	—	k.
Specific Services, &c. . . . .	1,110 - -	1,373 4 2	263 4 2	—	k.
Interest . . . . .	120 - -	348 13 2	228 13 2	—	l.
Miscellaneous . . . . .	500 - -	734 1 5	234 1 5	—	m.
£.	168,660 - -	190,524 18 4	22,971 7 2	1,106 8 7	
Grant in Aid . . . . .	- - -	40,000 - -	Net Excess over Estimated } £. 21,864. 18. 4c.p.		
TOTAL, including Balance . £.		240,495 5 8			
Advances repaid . . . . .	- - -	177,801 7 3			
Deposits . . . . .	- - -	124,704 14 1			
Abdullah Bey . . . . .	- - -	788 12 4			
Kouklia Chiffik . . . . .	- - -	702 15 4			
Over-payments recovered . . . . .	- - -	1,751 5 3			
Field Watchmen Fund . . . . .	- - -	131 7 2			
Public Works Loan and Agricultural Funds . . . . .	- - -	3,620 - 2			
Orphans' Trust Fund . . . . .	- - -	2,632 11 8			
TOTAL . . . . £.		572,627 19 8			

21 June 1898



CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*(A.)  
CYPRUS.

and PAYMENTS for the Year 1897–98.

PAYMENTS.	Amount Estimated.	Amount Paid.	More than Estimated.	Less than Estimated.	Notes.
	£. s. c.p.	£. s. c.p.	£. s. c.p.	£. s. c.p.	
High Commissioner . . . . .	3,755 - -	3,430 3 7	- - -	324 16 2	a.
Legislative Council . . . . .	357 - -	360 10 8	3 10 8	—	b.
Chief Secretary . . . . .	3,147 - -	3,165 19 5	18 19 5	—	c.
Government Printing Office . . . . .	680 - -	674 9 5	- - -	5 10 4	d.
Receiver General . . . . .	11,675 - -	10,985 18 4	- - -	689 1 5	e.
Auditor . . . . .	968 - -	915 17 6	- - -	52 2 3	d.
Public Works and Store Department . . . . .	2,753 - -	2,622 14 -	- - -	130 6 -	f.
Public Works . . . . .	19,000 - -	18,755 13 5	- - -	244 6 4	g.
Land Registration and Survey . . . . .	4,111 - -	4,003 6 -	- - -	107 14 -	h.
Forests . . . . .	3,341 - -	3,211 14 3	- - -	129 5 6	i.
Agriculture . . . . .	705 - -	704 18 8	- - -	- 1 1	d.
District Establishments . . . . .	10,978 - -	10,879 3 5	- - -	98 16 4	k.
Customs and Excise . . . . .	6,560 - -	6,041 13 6	- - -	518 6 3	l.
Post Office . . . . .	4,028 - -	3,024 5 3	- - -	1,003 14 6	m.
Law and Justice . . . . .	13,213 - -	13,188 4 -	- - -	24 16 -	n.
Education . . . . .	4,645 - -	4,781 9 3	136 9 3	—	o.
Medical . . . . .	5,331 - -	7,559 14 5	2,228 14 5	—	p.
Police . . . . .	25,832 - -	26,076 15 3	244 15 3	—	q.
Prisons . . . . .	7,026 - -	6,413 11 6	- - -	612 8 3	r.
Crown Agents . . . . .	15 - -	14 14 5	- - -	- 5 4	d.
Pensions . . . . .	1,722 - -	2,158 5 8	436 5 8	—	s.
Miscellaneous . . . . .	2,420 - -	3,160 19 4	740 19 4	—	t.
£.	132,262 - -	132,130 4 -	3,809 15 -	3,941 11 -	
Tribute . . . . .		92,799 11 2	Net Saving	£.131. 16. -	
	£.	224,929 15 2			
Advances . . . . .		180,620 19 6			
Deposits repaid . . . . .		120,207 12 7			
Abdullah Bey . . . . .		500 - -			
Kouklia Chiflik . . . . .		337 14 6			
Field Watchmen Fund . . . . .		1 - -			
Public Works Loan and Agricultural Fund . . . . .		6,882 8 7			
Orphans' Trust Fund . . . . .		2,748 9 3			
Over-payments recovered . . . . .		1,751 5 3			
		537,979 5 7			
Balance 31st March 1898 . . . . .		34,648 14 1			
TOTAL . . . . .	£.	572,627 19 8			

A. M. Ashmore,  
Receiver General.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(B.)

## C Y P R U S.

REVENUE and EXPENDITURE (exclusive of ADVANCES and REPAYMENTS, and of LOCUST TAXES and EXPENDITURE) from the British Occupation of the Island in July 1878.

Y E A R.	R E V E N U E.			E X P E N D I T U R E.				
	Local Revenue.	Grant in Aid.	Total Receipts.	Local Expenditure.	Tribute.	Total Expenditure.	Surplus.	Deficit.
	£.	£.	£.	£.	£.	£.	£.	£.
1878-79 . . .	139,586	8,000	147,586	48,308	61,862	110,170	37,416	—
1879-80 . . .	148,361	13,085	161,446	(a) 130,530	90,000	220,530	- .	59,084
1880-81 . . .	156,095	20,000	176,095	119,417	92,686	212,103	- .	36,008
1881-82 . . .	163,733	78,000	241,733	157,673	92,686	250,359	- .	8,626
1882-83 . . .	189,335	90,000	279,335	120,636	92,686	213,322	66,013	—
1883-84 . . .	194,051	30,000	224,051	111,684	92,686	204,370	19,681	—
1884-85 . . .	172,072	15,000	187,072	112,086	92,746	204,832	- .	17,760
1885-86 . . .	172,334	15,000	187,334	111,302	92,799	204,101	- .	16,767
1886-87 . . .	187,044	20,000	207,044	110,679	92,800	203,479	3,565	—
1887-88 . . .	145,443	18,000	163,443	113,326	92,799	206,125	- .	42,682
1888-89 . . .	149,363	55,000	204,363	109,963	92,800	202,763	1,600	—
1889-90 . . .	174,499	45,000	219,499	106,338	92,799	199,137	20,362	—
1890-91 . . .	194,936	35,000	229,936	107,589	92,800	200,389	29,547	—
1891-92 . . .	217,162	10,000	227,162	112,742	92,800	205,542	21,620	—
1892-93 . . .	189,933	-	189,933	111,393	92,800	204,193	- .	14,260
1893-94 . . .	177,054	-	177,054	117,654	92,800	210,454	- .	33,400
1894-95 . . .	167,093	29,000	196,093	114,756	92,800	207,556	- .	11,463
1895-96 . . .	167,777	35,000	202,777	113,851	92,800	206,651	- .	3,874
1896-97 . . .	188,658	46,000	234,658	129,494	92,800	222,294	12,364	—
1897-98 . . .	190,525	40,000	230,525	132,130	92,800	224,930	5,595	—
Total to 31 March 1898. } £.	3,485,054	602,085	4,087,139	2,291,551	1,821,749	4,113,300	217,763	243,924

Net Deficit - - £. 26,161.

(a) Includes 13,085*l.* paid from Imperial Funds for formation of a Pioneer Corps.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

## MEMORANDUM.

## Actual Receipts as compared with Estimates:—

- a. Tithes : more than estimated 1,633*l.* 4*s.* 1*c.p.* Due to a larger caroubs crop than anticipated.
- b. Sheep and Goat Tax : more than estimated, 2,164*l.* 18*s.* — under estimate.
- c. Pig Tax : less than anticipated 228*l.* 16*s.* 4*c.p.* A decrease in the number of pigs.
- d. Verghi : more than estimated 9,417*l.* 5*s.* 6*c.p.* Askerieh : more than estimated 1,233*l.* 9*s.* 3*c.p.* Stringent collection of arrears.
- e. Defter Hakani : more than estimated 1,239*l.* 13*s.* 6*c.p.* More work done by the Land Registry Office than anticipated.
- f. Customs : more than estimated 4,021*l.* 1*s.* 3*c.p.* Due to an increase in the value of dutiable imports, and to the operation of Law XI. of 1897.
- g. Excise : more than estimated 2,330*l.* 3*s.* 2*c.p.* Due to increase of duty on tobacco under Law XI. of 1897, and a better vintage than anticipated.
- h. Port Dues, &c. : less than estimated 133*l.* 14*s.* 5*c.p.* Fewer steamers touched at Cyprus ports than anticipated. There was an increase of wharfage and pier rates owing to large imports.
- i. Court Receipts and Revenue Stamps : less than estimated 595*l.* 18*s.* 4*c.p.* Less work was done in the Courts than anticipated.
- k. Call for no remark.
- l. Interest : more than estimated 228*l.* 13*s.* 2*c.p.* There were larger bank balances than anticipated. Interest was also collected on certain advances made by Government.
- m. Miscellaneous : more than estimated 234*l.* 1*s.* 5*d.* Due to Yoklama Fees (100*l.*), and unclaimed deposits having been carried to account as revenue during the year.

## ACTUAL EXPENDITURE AS COMPARED WITH ESTIMATES.

- a. High Commissioner : Saving 324*l.* 16*s.* 2*c.p.* This was principally due to the half salary of the High Commissioner for February and March 1898 not having been drawn. Excesses on the Sub-Heads "Gardens" and "Travelling" were balanced by a saving on "Postage and Telegrams."
- b. Legislative : Council excess 3*l.* 10*s.* 8*c.p.* This was due to extra payments made to the elected Members for attending a Session at Kykko during the summer. A Supplementary Vote was taken to cover the excess.
- c. Chief Secretary : excess 18*l.* 19*s.* 5*c.p.* An excess of 81*l.* on the Sub-Head for "Travelling," which includes the cost of two passages from England, and certain extra expenses in connection with the Kykko Session. Was greatly reduced by savings on "Personal Emoluments," "Postage and Telegrams," and "Extra Interpretation." The sum of 19*l.* was provided in a Supplementary Supply Bill to cover the excess.
- d. Calls for no remarks.
- e. Receiver General : saving of 689*l.* 1*s.* 5*c.p.* A saving of 1,011*l.* on the Sub-Head "Cost of Assessing and Collecting Tithes and Taxes" was due to the abolition of Minor Tithes in accordance with Law XI. of 1897 and a smaller harvest than anticipated. There were small expenses on the Sub Heads "Postage and Telegrams," "Drawbacks and Refunds," and "Discount to Stamp Vendors," as well as an excess of 293*l.* on "Salt," owing to the collection of a new supply not having been provided for. This was, however, authorised by Secretary of State's Despatch, No. 161, of 20th August 1897.
- f. Public Works and Store Department : saving 130*l.* 6*s.* A saving of 142*l.* on "Personal Emoluments," and of 15*l.* on "Forage Allowance" owing to temporary vacancies in the Establishment. Excesses of 20*l.* on "Travelling Expenses," and of 5*l.* on "Postage, Telegrams, &c."
- g. Public Works : saving 244*l.* 6*s.* 4*c.p.* This saving was effected by authority Secretary of State's Despatch, No. 120, of 21st August 1896.
- h. Land Registration : saving 107*l.* 14*s.* The Sub-Vote of 200*l.*, "Revaluation Expenses," was untouched, no revaluation having been made. An excess of 89*l.* on the Sub-Head for "Travelling" was due to insufficient provision, and was duly authorised by the Government.
- i. Forests : saving 129*l.* 5*s.* 6*c.p.* There were savings on "Personal Emoluments" owing to temporary vacancies, and on the Sub-Heads "Building Beacons, &c.," "Grafting," "Travelling," and "Tools."
- k. District Establishment : saving 98*l.* 16*s.* 4*c.p.* A saving of 265*l.* was due to vacancies on the staff of Tax Collectors. Excesses of 71*l.* on "Travelling" and 95*l.* on "Postage" owing to insufficient provision; the former includes the cost of two passages from England.
- l. Customs and Excise : saving 518*l.* 6*s.* 3*d.* A saving on "Personal Emoluments" of 311*l.* owing to temporary vacancies and the discharge of the master and crew of the Revenue cutter. There were also savings on all other Sub-Heads, with the exception of "Postage, Telegrams, and Sundries," on which there was an excess of 25*l.*, the cost of a typewriter, which was not provided for.
- m. Post Office : saving 1,003*l.* 14*s.* 6*c.p.* A saving of 40*l.* on the pay to Sub-Postmasters of 700*l.* on the subsidy to Bell's Asia Minor Company, this sum not having been paid; of 78*l.* on "Supply of Postage Stamps," and reduction in the main stock having been effected; of 152*l.* on "Conveyance of Mails," and of 8*l.* on "Travelling," and of 27*l.* on "Telegrams and Sundries."

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

n. Law and Justice: saving 24*l.* 16*s.* A saving of 33*l.* on salaries, owing to temporary vacancies, of 75*l.* on "Assistance to Queen's Advocate," no assistance having been required, and of 94*l.* on "Law Expenses." There was an excess of 195*l.* on "Expenses of Witnesses," owing to insufficient provision.

o. Education: excess 136*l.* 9*s.* 3*c.p.* An extra grant of 100*l.* to the Gymnasium Nicosia, authorised by C.O.D., No. 114, of June 25th, 1897, and an excess of 39*l.* on the Sub-Head for "Travelling Expenses." £.136 was provided in the Supplementary Supply Bill on account.

p. Medical: excess 2,228*l.* 14*s.* 5*c.p.* A saving of 40*l.* on "Personal Emoluments," owing to temporary vacancies, of 67*l.* on "Contributions to Hospitals," and of 32*l.* on "Hospital Appliances, &c." Excesses on the Sub-Head for "Extra Medical Assistants" of 12*l.*, "Quarantine" of 1,996*l.* 11*s.* 6*c.p.* for "Travelling," of 135*l.*, and for "Telegrams" of 10*l.*, owing to the outbreak of small-pox. There also were expenses under "Lunatics" and "Lepers," owing to increase in the number of patients. The net excess, 2,229*l.*, was provided for in Supplementary Supply Bill.

q. Police: excess 225*l.* A saving of 380*l.* on "Personal Emoluments," owing to the force being under full strength, and small savings under all other Sub-Heads, with the exception of those for "Forage" and "Other Contingencies." The excess under "Forage," 760*l.*, was caused by the higher price of barley and straw. £. 245 was provided in the Supplementary Supply Bill to cover the excess on the whole Vote.

r. Prisons: saving 612*l.* 8*s.* 3*c.p.* A saving of 78*l.* on "Personal Emoluments" was principally due to the New Chief Warder being appointed at a lower rate of pay. There were large savings on food and clothing for prisoners, and small savings on almost all Sub-Heads with the exception of "Contingencies," under which there was an excess of 108*l.* due to insufficient provision.

s. Pensions: excess 436*l.* 5*s.* 8*c.p.* This was due to the large number of gratuities paid to men discharged from the Police Force, in accordance with Law VI. of 1895. £. 436 was provided in the Supplementary Supply Bill to cover the excess.

t. Miscellaneous: excess 740*l.* 19*s.* 4*c.p.* The principal excesses were 351*l.* under "Stationery" and "Printing Material," 48*l.* under "Fire Arms Law, 1889," and 487*l.* under "Services not otherwise provided for." The latter included 300*l.* paid as compensation to private owners of Tithes abolished, and 205*l.* on account of Griffin's defalcations. £. 741 was provided in the Supplementary Supply Bill to cover this excess.

A.M. Ashmore.

Receiver General.

CLASS V.—*continued.*

## VOTE 5.

## SLAVE TRADE SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray certain Expenses in connection with the SUPPRESSION of the SLAVE TRADE, and the MAINTENANCE of certain LIBERATED AFRICANS (36 & 37 Vict. c. 88, ss. 11 to 16), in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Tonnage, Bounties, &c. - - -	2,500 - -	274 16 10	2,225 3 2	—
B.—Maintenance of Liberated Africans -	28 - -	14 2 -	13 18 -	—
C.—Bounties to Missionary Societies for Maintenance of Slaves - - -	100 - -	—	100	—
£.	2,628 - -	288 18 10		—
Surplus to be Surrendered - - - £.			2,339 1 2	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There was only one capture of a slave dhow by Her Majesty's cruisers adjudicated upon in 1897 as compared with 13 in the preceding year. This reduction was due to the fact that in 1897 domestic slavery ceased to be recognised by law in the Zanzibar Protectorate.

B.—Saving due to the death of the African maintained at Demerara.

C.—No slaves were taken over by the Missionary Societies in 1897–98.

STATEMENT of PAYMENTS made on account of TONNAGE and SLAVE BOUNTIES and support of Captured Negroes in the Year ended 31st March 1898, in continuation of the Statement appended to last year's Appropriation Account.

I. *Tonnage and Slave Bounties*, including Costs of Captors, &c. :

	£.	s.	d.
To Officers and Crew of H.M.S. "Blanche" - - -	—	4	5
" " " "Philomel" - - -	1	3	6
" " " "Sparrow" - - -	265	15	6
" " " "Thrush" - - -	—	14	8
	£. 267	18	1
Maintenance of Freed Slaves at Bushire - - -	6	18	9
	£. 274	16	10

II. *Support of Captured Negroes* :

Sub-Head B. - - -	14	2	—
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CLASS V.—*continued.*VOTE 5.—SLAVE TRADE SERVICES—*continued.*

The Surplus of 82*l.* 10*s.* 6*d.*, shown on the Account of the Vote "Slave Trade Services," for the Year ended 31st March 1897, has been surrendered.

Treasury,  
24 November 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods,*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 5.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. THE Surplus to be Surrendered is, as shown by the Account, 2,339*l.* 1*s.* 2*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	2,628	-	-
Expenditure	-	-	-	-	-	-	-	-	-	288	18	10
Surplus	-	-	-	-	-	-	-	-	-	£. 2,339	1	2

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS V.—continued.

VOTE 6.

SUBSIDIES TO TELEGRAPH COMPANIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the SUBSIDIES to certain TELEGRAPH COMPANIES, in the Year ended 31st March 1898.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Subsidies to the Eastern and South African Telegraph Company - - -	63,000 - -	63,000 - -	—	—
B.—Subsidy to the African Direct Telegraph Company - - - - -	19,000 - -	19,000 - -	—	—
C.—Subsidy to the Halifax and Bermuda Telegraph Company - - - - -	8,100 - -	8,100 - -	—	—
GROSS TOTAL - - - £.	90,100 - -	90,100 - -	—	—
	Estimated.	Realised.		
Deduct,—				
D.—Appropriations in Aid - - - - -	23,000 - -	23,000 - -		
NET TOTAL - - - £.	67,100 - -	67,100 - -		

Treasury, }  
3 October 1898.

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennor Woods.

Richd. Mills,  
Comptroller and Auditor General.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

THE Grant and Expenditure (Gross and Net) are equal.

Richd. Mills,  
Comptroller and Auditor General.

CLASS V.—*continued.*

## VOTE 7.

## TREASURY CHEST FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to make good the Net Loss on Transactions connected with the raising of Money for the various TREASURY CHESTS Abroad in the year 1896-97, in the Year ended 31st March 1898, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Treasury Chest Fund ( <i>Supplementary</i> ) - -	1,533 - -	1,532 2 9	- 17 3	—
Surplus to be Surrendered - - - £.			- 17 3	

The Surplus of 2s. 1d., shown on the Account of the Vote "Treasury Chest Fund," for the year ended 31st March 1897, has been surrendered.

Treasury, }  
3 October 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 7.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. THIS Grant was taken on a Supplementary Estimate to make good to the Treasury Chest Fund a Net Loss on the Transactions of the year 1896-97.

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 17s. 3d.

	£.	s.	d.
Grant - - - - -	1,533	-	-
Expenditure - - - - -	1,532	2	9
Surplus - - - £.	-	17	3

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS V.—continued.

FOREIGN AND COLONIAL SERVICES.

THE subjoined Summary compares the Gross Expenditure for the Services in Class V. with the Gross Grants for the Year 1897-98; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote.	S E R V I C E.	Grant (Gross).	Expenditure (Gross).	Expenditure compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Diplomatic and Consular Services	572,163	552,312 19 8	19,850 - 4	—	3,397 17 3	—	23,247 17 7	—	—
2	Uganda, Central and East Africa, and Uganda Railway.	246,463	246,462 15 -	- 5 -	—	—	—	- 5 -	—	—
3	Colonial Services, including South Africa	391,376	355,363 13 10	36,012 6 2	—	—	—	36,012 6 2	1,160 - -	1,244 8 5
4	Cyprus, Grant in Aid	40,000	40,000 - -	—	—	—	—	—	—	—
5	Slave Trade Services	2,628	288 18 10	2,339 1 -	—	—	—	2,339 1 2	—	—
6	Subsidies to Telegraph Companies	90,100	90,100 - -	—	—	—	—	—	—	—
7	Treasury Chest Fund	1,533	1,532 2 9	- 17 3	—	—	—	- 17 3	—	—
	TOTAL	1,344,263	1,286,060 10 1	58,202 9 11	—	3,397 17 3	—	—	1,160 - -	1,244 8 5
									More than Estimated	£. 84 8 5

TOTAL Amount to be Surrendered . . . £. 61,600 7 2

Exchequer and Audit Department, }  
January 1899.

Richd. Mills,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer and  
Auditor General of Public Accounts.









**CIVIL SERVICE ACCOUNTS,  
1897-98.**

**CLASS VI.**

**NON-EFFECTIVE AND CHARITABLE SERVICES.**

**REPORTS** of the Comptroller and Auditor General on the **APPROPRIATION ACCOUNTS** of the **SUPPLY GRANTS** included in the **CIVIL SERVICE ESTIMATES, CLASS VI.**, for the Year ended the 31st of March 1898; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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## CLASS VI.

NON-EFFECTIVE AND CHARITABLE SERVICES.

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CLASS VI.—continued.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and GRATUITIES, under sundry Statutes, for Compassionate Allowances and Gratuities awarded by the Treasury, and for the Salaries of Medical Referees, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - -	438,579 - -	437,635 17 10	943 2 2	—
B. Compensation Allowances - - -	94,490 - -	89,251 11 7	5,238 8 5	—
C.—Gratuities - - - - -	2,500 - -	1,337 8 11	1,162 11 1	—
D.—Compassionate Allowances and Gratuities	3,085 - -	5,479 15 1	—	2,394 15 1
E.—Prison Officers' Commutation Annuities	3,643 - -	3,676 18 6	—	33 18 6
F.—Compassionate Fund - - - -	700 - -	229 16 3	470 3 9	—
G.—Middlesex Registry, Pensions and Allowances - - - - -	354 - -	339 4 5	14 15 7	—
H.—Medical Referees' Salaries - - -	430 - -	424 4 -	5 16 -	—
£.	543,781 - -	538,374 16 7	7,834 17 -	2,428 13 7
Deduct Deficit - - - - -			2,428 13 7	
Net Surplus to be Surrendered - - - £.			5,406 3 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Pensions removed from the List were slightly in excess of the new Pensions granted.
- B.—The removals from the List in consequence of deaths, &c., were in excess of the new allowances.
- C.—The Grants under Sub-Head "C" were not so great as anticipated.
- D.—The Grants under Sub-Head "D" were in excess of the amount provided.
- E.—One Annuity of 34*l.* was granted in February 1897, after the preparation of the estimate, and was not provided for.
- F.—The usual amount was provided for Compassionate Gratuities, but the Grants were less.
- G.—Small saving caused by Removal.
- H.—Slight variation.



CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

THE following Sums were received in the Year 1897–98 in commutation by Local Authorities of Pensions which became an Imperial Charge :—

Date.	N A M E.	O F F I C E.	Local Pension.	Amount received in Commutation.
			£. s. d.	£. s. d.
May 1897	Barker, J. - - -	1st Class Clerk, Clerkenwell - -	1 4 3	17 7
June 1897	Robinson, Thomas - -	Warder, Swansea - - -	1 4 8	13 - 6
July 1897	Bell, Alexander - - -	Warder, Barlinnie Prison - -	1 18 10	19 17 8
Sept. 1897	Cairns, David - - -	Store Warder, Ayr - - -	1 1 6	15 7 6
February 1898	Lawson, John - - -	Warder, Barlinnie Prison - -	1 - 4	13 4 -

## EXTRA REMUNERATION.

CASES reported to HER MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1897–98.

NAME.	Department.	Vote from which paid.	Amount.
			£. s. d.
E. E. Humphreys -	Civil Service Commission - - -	Civil Service Commission - - -	72 10 -
S. Kearns - - -	- - ditto - - -	- - ditto - - -	158 13 10
G. G. Butler - - -	- - ditto - - -	- - ditto - - -	150 - -
Sir R. Rennie - -	Consular Services - - -	Diplomatic and Consular Services -	546 - -
Sir J. Fitch - - -	Education - - -	Civil Service Commission - - -	41 - -
J. S. Laurie - - -	- ditto - - -	- - ditto - - -	29 - -
D. Ward - - -	Exchequer and Audit - - -	Crown Prosecutor, Bechuanaland -	150 - -
E. A. Sparks - - -	Law Charges - - -	Revising Barrister - - -	256 7 6
Douse, T. C. M. -	London University - - -	London University - - -	29 8 -
Mary A. Connor -	Prisons - - -	Receiver of Police - - -	24s. per week.
E. R. Spearman -	Public Works Loan Board - - -	Paris Exhibition - - -	200 - -
T. Sexton - - -	Colonial Convict Service - - -	Acting Barrack Serjeant - - -	43 7 6
T. J. Relf - - -	Prisons - - -	Prisons - - -	3s. 4d. per day.
W. Giles - - -	- ditto - - -	Prison in Cyprus - - -	180 - - and uniform.
M. McDermott - -	- ditto - - -	Education Department - - -	30 - -
J. Gairdner, LL.D. -	Record Office - - -	Editing Calendar of Henry VIII. -	Gratuity for each vol.
M. Moloney - - -	- ditto - - -	Revising Barrister - - -	250 guineas per annum.
R. G. Wylde - - -	Science and Art - - -	Science and Art - - -	44 2
Rev. A. W. Milroy -	Supreme Court - - -	Army Chaplain - - -	100 - -
J. Jackson - - -	Treasury - - -	Science and Art - - -	100 - -
A. Jameson - - -	Board of Supervision - - -	Temporary Commission, Scotland -	252 - -
Rev. J. C. Russell -	Prisons, Scotland - - -	Consolidated Fund, Salaries and Allowances - - -	49 - -
D. Duncan - - -	Courts of Law, Scotland - - -	Law Charges, Scotland - - -	105 - -
W. Bayley - - -	General Register - - -	Land Commission - - -	35s. a week.



CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

CASES reported to HER MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by  
PENSIONED OFFICERS during the Year 1897-98.—*continued.*

Name.	Description.	Vote from which paid.	Amount.
			£ s. d.
C. W. Dugan -	Education - - - - -	Science and Art - - - - -	44 10 7
Sir J. T. Gilbert -	Public Record - - - - -	Temporary Commission - - - - -	240 - -
J. Macdonnell -	Education - - - - -	Science and Art - - - - -	36 15 -
T. F. Pigot -	Science and Art - - - - -	- - ditto - - - - -	273 14 3
S. W. Roberts -	Board of Works - - - - -	Board of Works, Lunatic Asylums -	630 - -
T. Sharpe -	Prisons - - - - -	Prisons - - - - -	2s. per diem.
R. B. Travers -	- ditto - - - - -	Army - - - - -	50 - -
J. England -	Queen's College - - - - -	Intermediate Examinations, Ireland -	100 - - about.
J. D. Everett -	- - ditto - - - - -	Royal University, Ireland - - -	100 - - about.

## LIST of EXTRA STATUTORY GRATUITIES Granted in 1897-98—Sub-Head D.

NAME.	OFFICE.	Age.	Service.	Salary.	Cause of Retirement.	Amount.
		Yrs.	Yrs.	£ s. d.		£ s. d.
Barwell, F. B. -	Senior Inspector of Schools and Classes, Science and Art Department.	67	24 (inclusive of 7 years under Superannuation Act 1859).	700 - -	Age - - -	630 - -
Morgan, Edward -	District Auditor, Local Government Board.	65	18 (5 years added).	650 - -	- ditto - -	650 - -
Bramston, Sir John, (K.C.M.G.).	Legal Assistant Under Secretary, Colonial Office.	65	21	1,500 - -	- ditto - -	1,000 - -
Eastlake, Charles Locke	Keeper and Secretary of the National Gallery.	65	23 (broken)	875 - -	- ditto - -	875 - -
Berrington, Arthur Davies.	Assistant Secretary and Chief Inspector, Fisheries Department, Board of Trade.	65	12 (7 years added).	1,000 - -	- ditto - -	1,000 - -

## STATEMENT of an EXTRA STATUTORY GRATUITY Granted in the Year 1897-98—Sub-Head D.

NAME.	OFFICE.	Age.	SERVICE.		Salary.	Amount of Gratuity.
			Years.	Months.		
		Yrs.			Per annum. £ s. d.	£ s. d.
Col. James O'Hara -	Auditor, Local Government Board.	65	19	-	700 - -	700 - -

CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

## LIST of EXTRA STATUTORY GRATUITIES Granted in 1897-98—Sub-Head F.

N A M E.	OFFICE.	Age.	Service.	Salary.	Cause of Retirement.	Amount.
		<i>Yrs.</i>	<i>Yrs.</i>	<i>£. s. d.</i>		<i>£. s. d.</i>
Latchford, E. - -	Mother of late Albert Latchford, Post Office Sorter, London.	24	9	71 11 10	Death from Accident.	40 - -
de Almagro, Francisca Machuca.	Mother of late Jose Almagro, Hired Quarry Man, Naval Works, Gibraltar.	26	1	41 18 7	- ditto - -	20 - -
Perry, Mrs. - -	Widow of David Perry, La- bourer, Admiralty Works, Portland.	27	4 months	49 8 -	Killed on Works	20 - -
Jago, Adelia - -	Widow of Samuel Bews Jago, Hired Skilled Labourer, Devonport Yard.	31	11 months	54 15 -	Death from Accident.	20 - -
Pickup, John - -	Watcher, Customs, London -	64	11	54 12 -	Injury - -	10 - -
Coward, John - -	Auxiliary Postman, Bacup -	63	4	31 6 -	- ditto - -	10 - -
Cole, Hugh - -	Postman, Liverpool - - -	58	34	96 5 8	- ditto - -	10 - -
de Lopez, Maria Ramirez	Widow of Juan Lopez, late Hired Miner, Naval Works, Gibraltar.	—	—	—	—	20 - -
Treglown, Rose - -	Widow of Henry Treglown, Labourer, Post Office.	—	—	—	—	49 16 3

## STATEMENT of a GRATUITY Granted in the Year 1897-98 under Sub-Head F.

N A M E.	OFFICE.	Age.	SERVICE.		Salary.	Amount of Gratuity Granted.
			Years.	Months.		
		<i>Yrs.</i>			<i>£ s. d.</i>	<i>£ s. d.</i>
John Martin - -	Postman, General Post Office -	36	12	2	70 2 7	15 - -

The Surplus of 6,985*l.* 10*s.* 9*d.* shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1897, has been surrendered.

Paymaster General's Office,  
30 November 1898. }

C. J. Maude,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 1.

## SUPERANNUATION AND RETIRED ALLOWANCES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D. *Excess.*  
and E.

2. Sub-Head B.—The sum of 100*l.* has been paid to the late Preacher at the Rolls *Compensation Allow-*  
Chapel, in respect of the Compensation Allowance, the award of which I noticed in my *ance to late*  
Report on the Account for last year. *Preacher*

The Compensation Allowance was granted as payable during the tenure of office by *at the Rolls*  
the late Master of the Rolls, who resigned on 17th October, 1897; but I am informed *Chapel.*  
that the Law Officers of the Crown advised that the late Preacher was entitled to  
“reasonable notice,” and that therefore the payment of the Allowance will be continued  
up to the 15th February 1899. •

3. Sub-Head D.—The Extra Statutory Gratuities noted in the Statement appended *Extra*  
to the Account are similar to those noticed in previous years as awarded on the ground *Statutory*  
of compulsory retirement, and as being in addition to the full pension to which the *Gratuities.*  
officers were entitled under the provisions of the Superannuation Acts.

4. The Net Surplus to be Surrendered is, as shown by the Account, 5,406*l.* 3*s.* 5*d.* *Net Surplus.*

	£.	s.	d.
Grant - - - - -	543,781	-	-
Expenditure - - - - -	538,374	16	7
Net Surplus - - -	£. 5,406	3	5

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 2.

## MERCHANT SEAMEN'S FUND PENSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay certain PENSIONS to MASTERS and SEAMEN of the MERCHANT SERVICE, and to their WIDOWS and CHILDREN, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions - - - - -	6,320 - -	5,986 12 9	333 7 3	—
B.—Commutation of Pensions - - - - -	30 - -	—	30 - -	—
C.—Excess of Contributions returned over Contributions received from Sea- men - - - - -	—	7 5 4	—	7 5 4
	£. 6,350 - -	5,993 18 1	363 7 3	7 5 4
Deduct Deficit - - - - -			7 5 4	
Net Surplus to be Surrendered - - - £.			356 1 11	
				£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				5 - -
Receipts during the Year* (see Sub-Head C above) - - - - -				Nil.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The mortality among the Pensioners was greater than was anticipated.  
 B.—There were no commutations during the year.  
 C.—Special Sub-Head opened in accordance with Treasury Letter No. 18,077 of 1887.

## EXTRA RECEIPTS.

The amount received was 6*l.* 4*s.* 8*d.*, but the contributions returned exceeded this amount by 7*l.* 5*s.* 4*d.*, for which a special Sub-Head was opened.

The Surplus of 487*l.* 4*s.* 7*d.*, shown on the Account of the Vote "Merchant Seamen's Fund Pensions," for the year ended 31st March 1897, has been surrendered.

Board of Trade, }  
 30 November 1898. }

Cosmo Monkhouse,  
 Accounting Officer.

I certify that, to the extent to which a detailed audit has been applied, this Account has been found correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
 Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 2.

## MERCHANT SEAMEN'S FUND PENSIONS.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A new Sub-Head (C) has been opened under Treasury sanction, to provide for the New  
excess of contributions returned over those received from Seamen. Sub-Head.

2. The Account shows a Surplus to be Surrendered of 356*l.* 1*s.* 11*d.* Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	6,350	-	-
Expenditure	-	-	-	-	-	-	-	-	5,993	18	1
									<hr/>		
Surplus									£. 356	1	11
									<hr/>		

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 3.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,  
GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of certain MISCELLANEOUS CHARITABLE and other ALLOWANCES in GREAT BRITAIN, in the Year ended 31st March 1898, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Foreign Refugees - - - -	150 - -	146 2 -	3 18 -	—
B.—Her Majesty's Charities and Bounties, Scotland - - - -	302 - -	291 11 -	10 9 -	—
C.—Miscellaneous Allowances - . .	1,361 - -	1,360 4 8	- 15 4	—
£.	1,813 - -	1,797 17 8		—
Surplus to be Surrendered - - - £.			15 2 4	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—Savings due to deaths and unclaimed allowances.

The Surplus of 2*l.* 17*s.* 4*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1897, has been surrendered.

Treasury,  
3 October 1898. }

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennor Woods*

*Richd. Mills,*  
Comptroller and Auditor-General

CLASS VI.—continued.

VOTE 3.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,  
GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be Surrendered is, as shown by the Account, 15*l.* 2*s.* 4*d.*

Surplus.

	£.	s.	d.
Grant - . . . . .	1,813	-	-
Expenditure - . . . . .	1,797	17	8
Surplus - . . . .	£.	15	2 4

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 4.

## PAUPER LUNATICS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Local Cost of Maintenance of PAUPER LUNATICS, IRELAND, in the Year ended 31st March 1898, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pauper Lunatics - - - - -	138,113 - -	137,510 16 -	602 4 -	—
		Surplus to be Surrendered - - £.	602 4 -	

## EXPLANATION of the cause of Variation between Expenditure and Grant.

## Approximate Estimate.

The Surplus of 719*l.* 4*s.* 2*d.*, shown on the Account of the Vote "Pauper Lunatics, Ireland," for the Year ended 31st March 1897, has been surrendered.

Dublin Castle, )  
7 November 1898. }

*F. J. Cullinan,*  
Clerk in charge of the Account.

*D. Harrel,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.



CLASS VI.—continued.

VOTE 4.

PAUPER LUNATICS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THE amount paid out of the Grant is dependent upon the local cost of the main-tenance of Pauper Lunatics in the various Asylums: this is ascertained by the Local Government Board Auditors, whose certificates are accepted by me as the basis of the charge.

2. The Account shows a Surplus to be Surrendered of 602*l.* 4*s.* Surplus.

	£	s.	d.
Grant - - - - -	138,113	-	-
Expenditure - - - - -	137,510	16	-
Surplus - - -	£ 602	4	-

3. From the 47th Report of the Inspectors of Lunatic Asylums in Ireland for the year ended 31st December 1897, it appears that the total income of the District Asylums, during that period, including the Government Grants (for the financial year 1897-98), amounted to 335,945*l.* 10*s.* 8*d.*, while the Expenditure was 339,077*l.* 17*s.* 9*d.* District Asylums, Receipt and Expenditure.

*Richd. Mills.*  
Comptroller and Auditor General.

CLASS VI.—continued.

VOTE 5.

HOSPITALS AND CHARITIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay Charges connected with HOSPITALS and INFIRMARIES, and certain MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, including sundry Grants in Aid, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
HOSPITALS AND INFIRMARIES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Board of Superintendence (Dublin Hospitals) - - - -	153 - -	153 - -	—	—
B.—Rent - - - - ditto - -	70 - -	70 - -	—	—
C.—Incidental Expenses - ditto - -	5 - -	4 5 6	- 14 6	—
D.—Grant in Aid of Hospitals - - -	15,850 - -	15,850 - -	—	—
E.—Grants to Public Infirmarys - - -	312 - -	311 16 5	- 3 7	—
MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES :				
F.—Concordatum Fund for Charitable Allow- ances - - - - -	622 - -	622 - -	—	—
G.—Her Majesty's Bounty - - - -	16 - -	15 7 8	- 12 4	—
H.—Invalid Foundlings - - - -	180 - -	179 10 -	- 10 -	—
J.—Lunatics and Idiots - - - -	136 - -	123 1 8	12 18 4	—
K.—Female Orphan House, Dublin - -	500 - -	500 - -	—	—
GROSS TOTAL - - - £.	17,844 - -	17,829 1 3	14 18 9	—
			Surplus of Gross Estimate over Expenditure. £. 14 18 9	
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
L.—Appropriations in Aid - - - -	204 - -	191 18 7	£. 12 1 5	
NET TOTAL - - - £.	17,640 - -	17,637 2 8	Net Surplus to be Surrendered. £. 2 17 4	

CLASS VI.—*continued.*VOTE 5.—HOSPITALS AND CHARITIES, IRELAND—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

C., E., G.—Fractions of 1/.

	£.	s.	d.
H.—Amount expended - - - - -	179	10	-
Rents received - - - - -	64	14	4
Amount charged to Vote - - -	£. 114	15	8

J.—Death of a lunatic.

	£.	s.	d.
Amount expended - - - - -	123	1	8
Amount transferred from Grant in Aid of Hospitals - - -	127	4	3

L.—The rents from the Foundling Hospital Estate are due on different dates, and are not always paid within the year.

The Surplus of 37*l.* 12*s.* 4*d.*, shown on the Account of the Vote "Hospitals and Charities, Ireland," for the year ended 31st March 1897, has been surrendered.

Dublin Castle, )  
7 November 1898.)

*F. J. Cullinan,*  
Clerk in Charge of the Account.

*D. Harrel,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*Lionel G. Robinson.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 5.

HOSPITALS AND CHARITIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus 1. THE Amount to be Surrendered is, as shown by the Account, 2*l.* 17*s.* 4*d.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	17,844	-	-
Expenditure ( <i>Gross</i> ) - - - - -	17,829	1	3
Surplus - - -	£.	14	18 9

*Deduct,—*

Estimated Appropriations in Aid not Realised -	12	1	5
--	----	---	---

Net Amount to be Surrendered - -	£.	2	17 4
----------------------------------	----	---	------

Dublin Hospitals, Income and Expenditure. 2. From the 40th Report of the Board of Superintendence of Dublin Hospitals for the year ended 31st March 1898, Parliamentary Paper [c. 8913], it appears that the Total Income of these Institutions, including the Government Grant, amounted to 48,969*l.* 13*s.* 5*d.*, while the Expenditure was 54,248*l.* 18*s.* 1*d.*

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 6.

## SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in the Year ended 31st March 1898, for making good (1) the Sum by which the Interest accrued in the year ended 20th November 1897 from Securities held by the NATIONAL DEBT COMMISSIONERS on account of "The Fund for the BANKS for SAVINGS" and "The Fund for FRIENDLY SOCIETIES," was insufficient to meet the Interest which the said Commissioners are obliged by Statute to Pay and Credit to Trustees of SAVINGS BANKS and to FRIENDLY SOCIETIES (40 Vict. c. 13, ss. 14 and 15); (2) the Sum by which the Interest accrued in the Years ended 31st December 1896 and 31st December 1897 from Securities held by the NATIONAL DEBT COMMISSIONERS on account of the "Post Office Savings Banks Fund" was insufficient to meet the Interest which the said Commissioners are obliged by Statute to Pay and Credit to Depositors, and the Expenses incurred during those Years in the execution of the Acts relating thereto (40 Vict. c. 13, s. 16), showing a Surplus under each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Trustee Savings Banks Deficiency - ( <i>Supplementary</i> )	23,497 - -	23,496 2 9	- 17 3	—
B—Friendly Societies Deficiency - ( <i>Supplementary</i> )	11,225 - -	11,224 19 7	- - 5	—
C—Post Office Savings Banks Deficiency - ( <i>Supplementary</i> )	11,702 - -	11,602 17 1	99 2 11	—
	£. 46,424 - -	46,323 19 5		—
Surplus to be Surrendered - - - £.			100 - 7	

C.—This saving arises from a casual variation between Estimate and actual Deficiency.

The Surplus of 2l 8s. 10d., shown on the Account of the Vote "Trustee Savings Banks and Friendly Societies Deficiency" for the year ended 31st March 1897, has been surrendered.

National Debt Office,  
29 October 1898. }

G. Hervey,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
H. A. Stacke.

Richd. Mills,  
Comptroller and Auditor General.

CLASS VI.—*continued.*

## VOTE 6.

## SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCIES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Trustee Savings Banks and Friendly Societies Deficiencies. 1. THE sums charged against Sub-Heads A and B of this Vote are the amounts of the deficiencies which have accrued in the period from 21st November 1896 to 20th November 1897, as shown in the Accounts for 1897 prepared by the Commissioners for the Reduction of the National Debt, and presented to Parliament in accordance with the provisions of the Acts 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15

Post Office Savings Banks Deficiency. 2. The sum charged against Sub-Head C is the amount of the deficiency for the year to 31st December 1897, as shown in the same Accounts, together with the balance of the deficiency of Interest in the year to 31st December 1896, referred to in the second paragraph of my Report of last year.

Surplus. 3. The Surplus to be Surrendered is, as shown by the Account, 100*l.* -*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	46,424	-	-
Expenditure - - - - -	46,323	19	5
Surplus - - -	£. 100	-	7

*Richd. Mills,*  
Comptroller and Auditor General.

Class VI.—continued.

NON-EFFECTIVE AND CHARITABLE SERVICES.

THE subjoined Summary compares the Gross Expenditure for the Services in Class VI. with the Gross Grants for the Year 1897-98 ; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote.	S E R V I C E.	Grant (Gross).	Expenditure (Gross).		Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.		
			£.	s. d.	£.	s. d.	Surplus.	Deficit.		More than Estimated.	Less than Estimated.	Estimated.
1	Superannuation and Retired Allowances	543,781	538,374	16 7	5,406	3 5	—	£. s. d. —	£. s. d. 5,406 3 5	£. s. d. —	£. s. d. —	
2	Merchant Seamen's Fund, Pensions	6,350	5,993	18 1	356	1 11	—	—	356 1 11	5 - -	—	
3	Miscellaneous Charitable and other Allowances, Great Britain	1,813	1,797	17 8	15	2 4	—	—	15 2 4	—	—	
4	Pauper Lunatics, Ireland	138,113	137,510	16 -	602	4 -	—	—	602 4 -	—	—	
5	Hospitals and Charities, Ireland	17,844	17,829	1 3	14	18 9	—	12 1 5	2 17 4	—	—	
6	Savings Banks and Friendly Societies Deficiencies	46,424	46,323	19 5	100	- 7	—	—	100 - 7	—	—	
TOTAL		754,325	747,830	9 -	6,494	11 -	—	12 1 5	—	5 - -	—	
TOTAL Amount to be Surrendered										£. s. d. 6,482 9 7	Less than Estimated £. s. d. - - -	

Exchequer and Audit Department,  
16 January 1899.

Richd. Mills,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.











**CIVIL SERVICE ACCOUNTS,  
1897-98.**

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**CLASS VII.**

---

**MISCELLANEOUS.**

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REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1898; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

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CLASS VII.

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MISCELLANEOUS.

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1.—Temporary Commissions - - - - -	493
2.—Miscellaneous Expenses - - - - -	504
3.—Highlands and Islands of Scotland (Public Works and Communications) -	508
4.—Repayments to the Civil Contingencies Fund - - - - -	511
5.—Celebration of the Sixtieth Anniversary of Her Majesty's Accession -	512
6.—Repayments to the Local Loans Fund - - - - -	514
7.—Highland Railway (Grant-in-Aid) - - - - -	515
8.—Relief of Distress, Ireland - - - - -	516
9.—Paris Exhibition, 1900 - - - - -	518
10.—Land Tax Redemption - - - - -	520

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## CLASS VII.—continued.

## VOTE 1.

## TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses of TEMPORARY COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>HISTORICAL MANUSCRIPTS COMMISSION :</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,450 - -	1,471 3 6	—	21 3 6
A 2.—Travelling Expenses - - - - -	30 - -	7 - 2	22 19 10	—
A 3.—Incidental Expenses - - - - -	5 - -	6 16 8	—	1 16 8
A 4.—Descriptive Catalogue of Welsh Manuscripts - - - - -	450 - -	449 6 -	- 14 -	—
TOTAL for HISTORICAL MANUSCRIPTS COMMISSION - - - } £.	1,935 - -	1,934 6 4	23 13 10	23 - 2
<b>SCOTTISH UNIVERSITIES COMMISSION :</b>				
B.—Salaries - - - - -	149 - -	674 5 1	—	525 5 1
B 1.—Travelling Expenses - - - - -	100 - -	128 18 3	—	28 18 3
B 3.—Incidental Expenses - - - - -	75 - -	131 9 4	—	56 9 4
TOTAL for SCOTTISH UNIVERSITIES COMMISSION - - - } £.	324 - -	934 12 8	—	610 12 8
<b>COLONISATION BOARD :</b>				
C.—Salaries - - - - -	356 - -	584 4 10	—	228 4 10
C 1.—Travelling and Incidental Expenses - - - - -	75 - -	94 - 3	—	19 - 3
TOTAL for COLONISATION BOARD - - - - - } £.	431 - -	678 5 1	—	247 5 1
<b>CONGESTED DISTRICTS BOARD (IRELAND) :</b>				
D.—Salaries - - - - -	3,778 - -	3,741 13 6	36 6 6	—
D 1.—Miscellaneous Expenses (Contribution) - - - - -	1,000 - -	1,000 - -	—	—
D 2.—Travelling Expenses - - - - -	1,000 - -	781 14 4	218 5 8	—
D 3.—Incidental Expenses - - - - -	50 - -	36 2 3	13 17 9	—
TOTAL for CONGESTED DISTRICTS BOARD (IRELAND) - - - - - } £.	5,828 - -	5,559 10 1	268 9 11	—
Carried forward - - - £.	8,518 - -	9,106 14 2	292 3 9	880 17 11

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	8,518 - -	9,106 14 2	292 3 9	880 17 11
ADMINISTRATION OF THE EXPENDITURE OF INDIA COMMISSION :				
E.—Salaries - - - - -	1,410 - -	2,108 5 5	—	698 5 5
E 1.—Travelling Expenses - - - -	170 - -	299 19 8	—	129 19 8
E 2.—Shorthand Writing - - - - -	160 - -	54 - 3	105 19 9	—
E 3.—Incidental Expenses - - - - -	14 - -	3 8 4	10 11 8	—
TOTAL for ADMINISTRATION of the EXPENDITURE of INDIA COMMISSION - - - } £.	1,754 - -	2,465 13 8	116 11 5	828 5 1
LIQUOR LICENSING LAWS COMMISSION :				
F.—Salaries - - - - -	794 - -	770 10 10	23 9 2	—
F 1.—Travelling Expenses - - - -	2,200 - -	1,487 12 -	712 8 -	—
F 2.—Shorthand Writing - - - - -	800 - -	700 8 6	99 11 6	—
F 3.—Incidental Expenses - - - - -	120 - -	62 18 9	57 1 3	—
TOTAL for LIQUOR LICENSING LAWS COMMISSION - - - } £.	3,914 - -	3,021 10 1	892 9 11	—
TUBERCULOSIS COMMISSION :				
G.—Salaries - - - - -	504 - -	513 18 -	—	9 18 -
G 1.—Travelling Expenses - - - -	1,100 - -	608 15 7	491 4 5	—
G 2.—Shorthand Writing - - - - -	300 - -	98 16 6	201 3 6	—
G 3.—Incidental Expenses - - - - -	30 - -	12 2 3	17 17 9	—
TOTAL for TUBERCULOSIS COMMISSION - - - } £.	1,934 - -	1,233 12 4	710 5 8	9 18 -
LOCAL TAXATION COMMISSION :				
H.—Salaries - - - - -	800 - -	759 9 6	40 10 6	—
H 1.—Travelling Expenses - - - -	1,000 - -	282 14 9	717 5 3	—
H 2.—Shorthand Writing - - - - -	350 - -	320 9 6	29 10 6	—
H 3.—Incidental Expenses - - - - -	150 - -	29 2 7	120 17 5	—
TOTAL for LOCAL TAXATION COMMISSION - - - } £.	2,300 - -	1,391 16 4	908 3 8	—
Carried forward - - - £.	18,420 - -	17,219 6 7	2,919 14 5	1,719 1 -

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	18,420 - -	17,219 6 7	2,919 14 5	1,719 1 -
WEST INDIAN ROYAL COMMISSION :				
J.—Salaries - - - - -	185 - -	489 17 9	—	304 17 9
J 1.—Travelling Expenses - - -	575 - -	729 10 5	—	154 10 5
J 2.—Coaling Charges, &c., of Admiralty Ship - - - - -	500 - -	1,381 11 9	—	881 11 9
J 3.—Shorthand Writing - - - -	150 - -	138 18 1	11 1 11	—
J 4.—Incidental Expenses - - - -	50 - -	15 15 9	34 4 3	—
TOTAL for WEST INDIAN } COMMISSION - - - } £.	1,460 - -	2,755 13 9	45 6 2	1,340 19 11
HORSE BREEDING (IRELAND) COMMISSION :				
K.—Salaries - - - - -	165 - -	204 2 10	—	39 2 10
K 1.—Travelling Expenses - - - -	650 - -	443 2 11	206 17 1	—
K 2.—Shorthand Writing - - - -	250 - -	74 7 6	175 12 6	—
K 3.—Incidental Expenses - - - -	50 - -	10 2 4	39 17 8	—
TOTAL for HORSE BREEDING (IRE- } LAND) COMMISSION - - - } £.	1,115 - -	731 15 7	422 7 3	39 2 10
OLD AGE PENSIONS COMMITTEE :				
L.—Salaries - - - - -	559 - -	561 17 11	—	2 17 11
L 1.—Travelling Expenses - - - -	85 - -	50 8 2	34 11 10	—
L 2.—Shorthand Writing - - - -	200 - -	40 11 -	159 9 -	—
L 3.—Incidental Expenses - - - -	84 - -	13 8 5	70 11 7	—
TOTAL for OLD AGE PENSIONS } COMMITTEE - - - - } £.	928 - -	666 5 6	264 12 5	2 17 11
MANUAL AND PRACTICAL INSTRUCTION IN PRIMARY SCHOOLS (IRELAND) COMMISSION :				
M.—Salaries - - - - -	400 - -	669 14 3	—	269 14 3
M 1.—Travelling Expenses - - - -	1,500 - -	1,385 10 4	114 9 8	—
M 2.—Shorthand Writing - - - -	500 - -	525 10 6	—	25 10 6
M 3.—Incidental Expenses - - - -	100 - -	77 12 11	22 7 1	—
TOTAL for MANUAL and PRACTICAL } INSTRUCTION in PRIMARY SCHOOLS } (IRELAND) COMMISSION - - - } £.	2,500 - -	2,658 8 -	136 16 9	295 4 9
Carried forward - - - £.	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5



CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5		
<b>N.—COMMISSIONS NOT SPECIFICALLY PROVIDED FOR - - - - -</b>	7,500 - -	—	—	—		
<b>AGRICULTURE COMMISSION :</b>						
Salaries - - - - -		356 11 10				
Travelling Expenses - - - - -		250 5 3				
Incidental Expenses - - - - -		21 3 11				
		628 1 -				
<b>DOG LAWS COMMITTEE :</b>						
Salaries - - - - -		30 - -				
<b>SHEEPSTEALING (SCOTLAND) COMMITTEE :</b>						
Salaries - - - - -		82 16 -				
Travelling Expenses - - - - -		115 18 2				
Incidental Expenses - - - - -		1 1 8				
Shorthand Writing - - - - -		126 14 -				
		326 9 10				
<b>BEER MATERIALS COMMITTEE :</b>						
Salaries - - - - -		- 7 -				
Travelling Expenses - - - - -		45 2 6				
Incidental Expenses - - - - -		- 8 -				
Shorthand Writing - - - - -		65 - 6				
		110 18 -				
<b>LAND REGISTRATION (SCOTLAND) COMMITTEE :</b>						
Salaries - - - - -		35 - -				
Travelling Expenses - - - - -		13 1 6				
Incidental Expenses - - - - -		- 1 2				
		48 2 8				
<b>NAVY PRIZE COURT RULES COMMITTEE :</b>						
Salaries - - - - -		253 11 6				
<b>N.—Commissions not specifically provided for—Carried forward - - - - -</b>	7,500 - -	1,397 3 -	—	—		
Carried forward - - - £.	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5		



CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5
N.—Commissions not specifically provided for—Brought forward - - -	7,500 - -	1,397 3 -	—	—
LIGHTHOUSES ELECTRICAL COMMUNICATION COMMISSION :				
Salaries - - - - -		500 - -		
Travelling Expenses - - - -		37 7 8		
Incidental Expenses - - - -		2 4 5		
		539 12 1		
LOCAL GOVERNMENT BOARD COMMITTEE :				
Travelling Expenses - - - -		7 19 7		
Shorthand Writing - - - -		50 11 6		
		58 11 1		
METROPOLITAN WATER COMPANIES COM- MISSION :				
Salaries - - - - -		495 5 8		
Travelling Expenses - - - -		30 3 10		
Incidental Expenses - - - -		16 14 2		
Shorthand Writing - - - -		231 7 6		
		773 11 2		
UNIVERSITIES AND COLLEGES ESTATES ACTS COMMITTEE :				
Salaries - - - - -		20 - -		
Travelling Expenses - - - -		36 12 11		
Shorthand Writing - - - -		38 6 -		
		94 18 11		
SHERIFFS' EXPENSES (IRELAND) COMMITTEE :				
Salaries - - - - -		12 2 -		
Travelling Expenses - - - -		46 8 6		
Shorthand Writing - - - -		10 9 -		
		68 19 6		
COLONIAL DEFENCE COMMITTEE :				
Salaries - - - - -		9 - -		
		- - -		
N.—Commissions not specifically provided for—Carried forward - - -	7,500 - -	2,941 15 9	—	—
Carried forward - - - £.	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5

CLASS VII.—continued.

VOTE 1.—TEMPORARY COMMISSIONS—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5
N.—Commissions not specifically provided for—Brought forward - - - - - }	7,500 - -	2,941 15 9		
IRISH LAND ACTS COMMISSION :				
Salaries - - - - -		1,615 6 5		
Travelling Expenses - - - - -		941 3 3		
Incidental Expenses - - - - -		71 6 7		
Shorthand Writing - - - - -		688 8 -		
		3,316 4 3		
NATIONAL PHYSICAL LABORATORY COM- MITTEE :				
Salaries - - - - -		182 6 11		
Travelling Expenses - - - - -		51 1 8		
Incidental Expenses - - - - -		3 11 8		
Shorthand Writing - - - - -		62 4 6		
		299 4 9		
CATTLE TRANSIT (BY LAND) COMMITTEE :				
Salaries - - - - -		- 18 -		
Travelling Expenses - - - - -		234 13 11		
Incidental Expenses - - - - -		4 18 1		
Shorthand Writing - - - - -		155 11 -		
		396 1 -		
REFORMATORY AND INDUSTRIAL SCHOOLS (IRELAND) COMMITTEE :				
Travelling Expenses - - - - -		32 15 2		
Incidental Expenses - - - - -		- 1 -		
Shorthand Writing - - - - -		8 15 -		
		41 11 2		
BRITISH MUSEUM COMMITTEE :				
Salaries - - - - -		25 - -		
N.—Commissions not specifically provided for—Carried forward - - - - - }	7,500 - -	7,019 16 11	—	—
Carried forward - - - £.	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	24,423 - -	24,031 9 5	3,788 17 -	3,397 6 5
N.—Commissions not specifically provided for—Brought forward - - - - -	7,500 - -	7,019 16 11	—	—
GLASGOW TELEPHONE INQUIRY :				
Salaries - - - - -		268 15 -		
Travelling Expenses - - - - -		6 4 4		
Incidental Expenses - - - - -		5 8 6		
Shorthand Writing - - - - -		140 8 -		
		420 15 10		
IRISH DAY MAIL ACCELERATION COM- MITTEE :				
Travelling Expenses - - - - -		87 1 8		
Incidental Expenses - - - - -		- 10 -		
Shorthand Writing - - - - -		63 12 6		
		151 4 2		
EDUCATIONAL ENDOWMENTS (IRELAND) COMMISSION :				
Salaries - - - - -		- 4 8		
Travelling Expenses - - - - -		- 2 -		
Incidental Expenses - - - - -		- 1 1		
		- 7 9		
TOTAL Grant and Expenditure on Commissions not specifically provided for - - - - -	7,500 - -	7,592 4 8	—	92 4 8
GRAND TOTAL - - - £.	31,923 - -	31,623 14 1	3,788 17 -	3,489 11 1
Deduct Deficit - - - - -			3,489 11 1	
Net Surplus to be Surrendered - - - £.			299 5 11	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	20	-	-
Amount of Extra Receipts realised in the year 1897-98, and paid over to Exchequer - - - - -	18	12	4

CLASS VII.—*continued*.VOTE 1.—TEMPORARY COMMISSIONS—*continued*.

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure for Inspectors' Fees exceeded the Estimate, but the excess was partly met out of savings upon other items of this Sub-Head.

A 2.—These expenses were below the average.

A 3, A 4.—Casual variations.

B, B 1, B 3.—These excesses were due principally to the prolongation of the work of the Commission beyond the period for which provision was made in the Estimate. There was, however, some expenditure under Sub-Head B, for drafting ordinances for which no provision was made.

C.—This excess was due, (1) to the payment of a fee of 200*l.* for a Special Inquiry into and report on the Crofters' Settlements; (2) to the payment of a portion of the salary of the Agent in Canada which was unclaimed at the close of the previous year; and (3) to a small expenditure for copying.

C 1.—Due to increased travelling of the Agent in Canada.

D.—Saving principally in the expenditure for the services of Boy Clerks.

D 2.—The members of the Board did not travel as much as had been anticipated.

D 3.—Over-estimated.

E.—The Deputation Allowances of Indian Officials whilst in England became payable for a longer period than had been anticipated.

E 1.—It was necessary to bring further Indian witnesses to England to give evidence before the Commission. This was not foreseen when the Estimate was prepared.

E 2, E 3.—Over-estimated.

F.—The Expenditure for extra clerical assistance was less than had been anticipated.

F 1, F 2, F 3.—The meetings of the Commissioners and the Examination of witnesses did not involve as large an expenditure as was estimated.

G.—An excess was caused by the payment of the wages of a messenger, but it was partly met by a saving in the provision for a clerk.

G 1, G 2, G 3.—Fewer meetings were held and fewer witnesses were examined than had been anticipated.

H.—The Secretary's salary was fixed at a smaller amount than that provided in the Estimate, but the saving thus caused was reduced by a larger expenditure for clerical assistance than had been estimated for.

H 1.—The work of the Commissioners involved less travelling during the year than had been provided for.

H 2, H 3.—Over-estimated.

J.—This excess was due to payments (1) for the services of the Expert Commissioner; (2) for the Secretary's services which were prolonged beyond the period provided for; and (3) for clerical assistance and typewriting.

J 1.—The expenditure for the travelling and subsistence of the Commissioners and Secretary whilst abroad was larger than was anticipated.

J 2.—It was not possible to form even an approximate Estimate of these charges.

J 3.—Slight variation.

J 4.—Over-estimated.

K.—The Staff was employed for one month beyond the period provided for in the Estimate.

K 1, K 2, K 3.—The provision under these Sub-Heads proved to be in excess of the actual requirements of the Commission.

L.—Due to payments for occasional typewriting.

L 1, L 2, L 3.—The expenditure incurred for the attendance and examination of witnesses was considerably below the amount anticipated.

M.—Excess due to payments (1) for the services of four assistants; (2) for clerical assistance and typewriting; and (3) for the employment of a messenger.

M 1, M 3.—The provision in the Estimate was somewhat in excess of actual requirements.

M 2.—Slightly under-estimated.

N.—General Observation: No trustworthy observation can be framed of the cost of Commissions which may be appointed during the year.

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

## .TOTAL EXPENDITURE.

TOTAL EXPENDITURE from the Vote for Temporary Commissions, on Temporary Commissions and Committees appointed prior to 1897-98, on account of which Payments were made during the year 1897-98.

COMMISSION OR COMMITTEE.	Year of Appointment.	EXPENDITURE to 31st March 1898.		
		£.	s.	d.
Historical Manuscripts Commission - - - - -	1869-70	49,840	11	3
Educational Endowments (Ireland) Commission - - -	1885-86	31,849	19	1
Scottish Universities Commissions - - - - -	1889-90	16,455	-	3
Colonial Defence Committee - - - - -	1890-91	84	-	10
Colonisation Board (a) - - - - -	1891-92	3,742	10	11
Congested Districts Board (Ireland) (b) - - - - -	1891-92	30,026	16	2
Lighthouses, Electrical Communication Commission - - -	1892-93	2,962	3	6
Agricultural Commission - - - - -	1893-94	11,960	8	8
India Expenditure Commission - - - - -	1895-96	3,575	3	9
Liquor Licensing Laws Commission - - - - -	1896-97	5,367	12	9
Tuberculosis 1896 Commission - - - - -	1896-97	2,021	8	10
Local Taxation Commission - - - - -	1896-97	1,774	3	-
West Indian Royal Commission - - - - -	1896-97	3,726	7	3
Horse Breeding (Ireland) Commission - - - - -	1896-97	1,820	11	6
Old Age Pensions Committee - - - - -	1896-97	1,131	8	8
Manual and Practical Instruction (Ireland) Commission - -	1896-97	2,896	6	1
Dog Laws Committee - - - - -	1896-97	356	15	5
Sheepstealing (Scotland) Committee - - - - -	1896-97	514	18	9
Beer Materials Committee - - - - -	1896-97	231	17	2
Land Registration (Scotland) Committee - - - - -	1896-97	248	2	8
Local Government Board Committee - - - - -	1896-97	249	8	1

(a) This Board was originally constituted in 1888, and reconstituted in 1891. Prior to 1891-92 the administrative expenses of the Board were included in a Special Vote.

(b) Prior to 1st April 1892 the expenses of this Board were provided for in the Vote for the Irish Land Commission.

CLASS VII.—*continued.*Vote 1.—TEMPORARY COMMISSIONS—*continued.*

## EXTRA REMUNERATION.

Tuberculosis Commission.—The Secretary also received Fees as an Assistant Examiner from the Vote for the Science and Art Department.

Local Taxation Commission.—The Secretary also received Salary from the Vote for the Board of Trade.

Agriculture Commission.—The Assistant Secretary also received Salary from the Vote for the Board of Agriculture.

Dog Laws Committee.—The Secretary also received Salary from the Vote for the Board of Agriculture.

Electrical Communication with Lighthouses Commission.—The Secretary also received Salary from the Vote for the Board of Trade.

Land Registration (Scotland) Committee.—The Secretary also receives Salary as Chief Clerk of the Exchequer Office, Scotland, from the Vote for Treasury and Subordinate Departments.

The Surplus of 212*l.* 7*s.* 5*d.*, shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1897, has been surrendered.

Treasury,  
24 November 1898.

*E. W. Hamilton,*  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## VOTE 1.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., A 3. B., B 1, B 3, C., C 1, E., E 1, G., J., J 1, J 2, K., L., M., M 2, and N.

Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 299*l.* 5*s.* 11*d.*

	£.	s.	d.
Grant	31,923	-	-
Expenditure	31,623	14	1
Net Surplus	£. 299	5	11

## COLONISATION BOARD.

Advances to Killarney and Saltcoats Settlers. 3. With reference to Sir Colin Scott-Moncrieff's evidence before the Public Accounts Committee, 1898 (Second Report, Questions 1893-1936), I have to report that I have received a letter from him, of which a copy is appended, explaining the present position of the Killarney and Saltcoats Settlers.

Annual Account. 4. An Account of the Receipts and Expenditure of the Commission for the year ended 31st March 1898, showing an unexpended balance of 744*l.* 9*s.* 6*d.*, has been furnished to, and examined in, my Department.

Summary of the Financial Position of the Crofters Colonisation (Advances-in-Aid). 5. I have also been furnished with a statement summarising the financial position of the Crofters' Colonisation (Advances-in-Aid), from its commencement in 1888 to the 31st March 1898, by which it appears that at the latter date the debt of the settlers was 15,805*l.* (as against 15,495*l.* on the 31st March 1897), the amount received within the year 1897-98 in payment of principal and interest having amounted to 49*l.* 3*s.* 11*d.* only. The increase in the indebtedness of the crofters is mainly due to the accumulation of interest unpaid.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VII.—*continued.*

Vote I.—TEMPORARY COMMISSIONS—*continued.*

LETTER referred to in the foregoing Report.

S. 4200—770.

Sir,

Scottish Office, Whitehall, S.W., 20 December 1898.

WITH reference to Mr. Phillips' letter No. 796, of the 13th instant, regarding the Crofter settlements at Killarney and Saltcoats, I am directed by the Secretary for Scotland to state that there is little at present to add in continuation of the evidence given by me before the Public Accounts Committee on 11th May last.

As indicated in my answer to question No. 1893, arrangements were at that date in progress for converting the settlers at Killarney into leaseholders under the Colonisation Board. Some of the crofters objected at first to sign the leases, and this necessitated proceedings for their ejectment.

But all those dissenting eventually signed, and paid the legal expenses incurred in consequence of their action. The Secretary of the Board is now in communication with the agent at Winnipeg in reference to the amount collected in respect of lease rents for the current year.

In regard to the outside creditors of the Killarney settlers, virtually no advance has been made since I gave my evidence. The Board think the best course is to wait till a further communication from the creditors is received.

As to the Saltcoats settlers, to whom reference was made in my answer to question No. 1895, I am to say that they are now unwilling to take advantage of the Canadian Act under which they were to be transferred to new homesteads, and that certain proposals regarding them are at present under consideration of the Board.

The Comptroller and Auditor General,  
Somerset House, W.C.

I am, &c.  
(signed) *Colin Scott-Moncrieff.*

CLASS VII.—*continued.*

## VOTE 2.

## MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay certain MISCELLANEOUS EXPENSES, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
HONOURS AND DIGNITIES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,878 - -	1,876 18 6	1 1 6	—
B.—Expenses - - - - -	5,655 - -	5,665 2 9	—	10 2 9
TOWER OF LONDON :				
C.—Jewel House, &c. - - - - -	1,139 - -	992 18 8	146 1 4	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.				
D.—Salaries - - - - -	514 - -	525 19 2	—	11 19 2
E.—Sundry Expenses - - - - -	40 - -	31 12 3	8 7 9	—
F.—Queen's Premiums, Great Britain - -	1,740 - -	1,740 - -	—	—
G.—Queen's Plates, Ireland - - - - -	1,563 - -	1,562 6 2	- 13 10	—
GROSS TOTAL - - £.	12,529 - -	12,394 17 6	156 4 5	22 1 11
			Surplus of Gross Estimate over Expenditure. £. 134 2 6	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - - -	7,750 - -	10,267 - -	£. 2,517 - -	
NET TOTAL - - £.	4,779 - -	2,127 17 6	Total Surplus to be Surrendered. £. 2,651 2 6	



CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual variation.

B.—These expenses cannot be estimated with exactness.

C.—Surplus due to a vacancy in the post of Keeper of the Jewels, and to a saving in the expenditure in connection with the Regalia.

D. and E.—Casual variations.

H.—The Appropriations in Aid were as under :—

	Estimated.	Realised.	
	£.	£. s. d.	
Honours and Dignities :			
Crown Office Fees - - - -	3,500	5,347 4 9	These Fees vary according to the number and nature of the Honours conferred, and cannot, therefore, be accurately estimated.
Home Office Patent Fees - - -	500		
Queen's Household. Fees of Honour	200		
Office of Lord Lyon. Fees and other Miscellaneous Receipts -	700	775 2 9	These Fees vary with the amount of business done. The amount of Fees received in the Office of Arms was exceptionally large.
Office of Arms, &c.. Ireland. Fees of Office, &c. - - - -	850	1,616 15 -	
TOTAL for HONOURS and DIGNITIES	5,750	8,123 16 -	
Tower of London :			
Jewel House, &c. Admission Fees	2,000	2,143 4 -	The number of paid admissions cannot be accurately estimated.
TOTAL - - £.	7,750	10,267 - -	

CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

STATEMENT showing the amount of STAMP DUTY and FEES on APPOINTMENTS, &c., remitted by direction of the Treasury in the Year ended 31st March 1898.

	Amount Remitted.			
	Stamp Duty.	Fees.		TOTAL.
		Crown Office and Office of Arms, Ireland.	Home Office.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Letters Patent conferring Knighthood on twelve persons resident abroad	367 4 -	- - -	92 2 -	459 6 -
Letters Patent creating two Knights of the Order of St. Patrick	1 - -	299 10 -	- - -	300 10 -
Letters Patent appointing two Admiralty Commissioners	1 4 -	39 - -	- - -	40 4 -
Letters Patent relative to Bishopric of Sierra Leone	- 12 -	- - -	- - -	- 12 -
Letters Patent for the annexation of Amatongaland to Zululand, and of Zululand to Natal	1 4 -	79 - -	- - -	80 4 -
Letters Patent providing for the Government of the Seychelles Islands	- 12 -	39 10 -	- - -	40 2 -
Letters Patent constituting the Office of Governor and Commander-in-Chief of the Windward Islands	- 12 -	39 10 -	- - -	40 2 -
Letters Patent appointing to a Canonry, which were rendered void by the decease of the appointee	- 12 -	19 10 -	7 13 6	27 15 6
Letters Patent conferring Degrees upon Clergymen residing abroad	10 - -	- - -	- - -	10 - -
Letters Patent appointing to an Honorary Canonry	- - -	19 10 -	7 13 6	27 3 6
Letters Patent on appointment of two Prebendaries	- - -	39 - -	15 7 -	54 7 -
Letters Patent on appointment to nine Crown Livings	- - -	- - -	69 1 6	69 1 6
Letters Patent on appointment of Constable of the Tower	- - -	9 10 -	- - -	9 10 -
Deeds and other instruments for Public Departments	1,155 - 6	- - -	- - -	1,155 - 6
Grant of precedence to the Widow of an intended K.C.B.	- - -	- - -	10 2 6	10 2 6
£.	*1,538 - 6	584 - -	202 - -	2,324 - 6

\* The Stamp Duties were paid to the Inland Revenue Department from the Civil Contingencies Fund, and were included in the amount voted in August 1898 for "Repayments to the Civil Contingencies Fund," Class VII., Vote 4 (Additional Estimate).

The Surplus of 1,895*l.* 15*s.* 11*d.*, shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1897, has been surrendered.

Treasury,  
24 November 1898. }

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 2.

## MISCELLANEOUS EXPENSES.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads Excess. B. and D.

2. The Amount to be Surrendered is, as shown by the Account, 2,651*l.* 2*s.* 6*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> )      -   -   -   -   -   -	12,529	-	-
Expenditure ( <i>Gross</i> )   -   -   -   -   -	12,394	17	6
	<hr/>		
Net Surplus      -   -   £.	134	2	6
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate    2,517   -   -	<hr/>		
Total Amount to be Surrendered   -   -   £.	2,651	2	6
	<hr/>		

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 3.

## HIGHLANDS AND ISLANDS OF SCOTLAND (PUBLIC WORKS AND COMMUNICATIONS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in connection with certain Public Works, and for Improved Communications and other purposes within the HIGHLANDS and ISLANDS of SCOTLAND, in the Year ended 31st March 1898, showing a Surplus upon four Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Steamer Communication - - -	8,675 - -	9,889 - -	111 - -	—
Ditto ( <i>Supplementary</i> ) - - -	1,325 - -			
B.—Piers, Harbours, and Minor Works -	11,239 - -	8,204 4 11	3,034 15 1	—
C.—Roads - - - - -	3,450 - -	1,970 - -	1,480 - -	—
D.—Administration - - - - -	2,136 - -	1,887 3 4	248 16 8	—
E.—Congested Districts (Scotland) Board— Grant in Aid ( <i>Supplementary</i> ).	1,485 - -	1,485 - -	—	—
TOTAL - { <i>Original</i> - £25,500 } £.	28,310 - -	23,435 8 3		—
		Surplus to be Surrendered - - - £.	4,874 11 9	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Steamer Communication.—Saving owing to a suspension of service.

B.—Piers, Harbours, and Minor Works.—The saving is mainly owing to the comparatively small amount spent on Port Ness Breakwater, the progress of which work was always most uncertain, depending on the weather in a most exposed situation.

C.—Roads.—The saving occurs entirely on the provision for the Stornoway-Carlaway Road, work on which came to a standstill owing to the differences between the County Council and the Contractor for the Road.

The unspent balance has been re-voted on a Supplementary Estimate (Sub-Head E) and handed over to the Congested Districts (Scotland) Board, by whom the money will be applied.

D.—Administration.—Saving owing mainly to the discharge of Non-commissioned Officers, as works on which they were engaged as supervisors were completed.

E.—Congested Districts (Scotland) Board, Grant in Aid.—The full sum was handed over to the Congested Districts (Scotland) Board, to be expended on the construction of the road (*see* C. above). Supplementary Estimate authorised by Treasury Letter 646—98, of 12th February 1898.

The Surplus of 8,972*l.* 10*s.* 9*d.*, shown on the Account of the Vote "Highlands and Islands of Scotland (Public Works and Communications)," for the year ended 31st March 1897, has been surrendered.

Scottish Office, Whitehall, )  
30 November 1898. )

Colin Scott Moncrieff,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 3.

## HIGHLANDS AND ISLANDS OF SCOTLAND (PUBLIC WORKS AND COMMUNICATIONS).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Since the date of my last Report, in which I stated that a balance of 491*l.* 2*s.* 8*d.* Advance to remained to be accounted for in respect of an advance to Port Ness Harbour Trustees, Trustees of further Vouchers have been produced for 25*l.* 4*s.*, thus reducing the total unvouched Port Ness expenditure to 465*l.* 18*s.* 8*d.*, the amount mentioned last May by the Accounting Officer Harbour. in his evidence before the Public Accounts Committee (reply to Q. 1917).

2. Sub-Head B.—Piers, Harbours, and Minor Works.—Included in the expenditure Balances of shown under this Sub-Head are the unspent Balances of Grants in respect of the under- Grants on mentioned works, which the Secretary for Scotland, with the sanction of the Lords unfinished Commissioners of Her Majesty's Treasury, has paid to Harbour Trustees and County Works Councils, on condition that vouchers accounting for the full amount of these balances, as handed over well as for the corresponding local contributions, are furnished, viz. :— to Local Authorities.

	£.	s.	d.
Talmin Bay Pier and Breakwater, Harbour Trustees	-	481	-
Skerry Harbour, Harbour Trustees	-	205	-
Craignish Pier, to County Council	-	88	-
Freswick Pier	-	318	-
Duncansbay Pier	-	27	-
Dunbeath Pier	-	594	-
Portnambothag Pier	-	260	9

3. Sub-Head C.—Roads.—With reference to the Accounting Officer's explanation of Stornoway the cause of variation between the Expenditure and Grant under this Sub-Head, I may and Carloway mention that the difference of 5*l.* between the saving shown in the account under Sub- Road.— Head C. and the amount granted under Sub-Head E. arises from the circumstance that Difference between the amount estimated to be required in 1897–98 (2,450*l.*) for the road from Stornoway to Saving and Carloway was calculated on the assumption that the total expenditure to 31st March Sum voted on Sub- 1897 would have amounted to 12,550*l.*, while it in fact only amounted to 12,545*l.* Heads C. and E. respectively.

The amount granted under Sub-Head E. was taken on a Supplementary Estimate, and paid to the Congested Districts Board, Scotland. It represents the unexpended balance of 15,000*l.* which, under Sec. 1 of 54 and 55 Vict. Cap. 58, was authorised to be paid to the County Council of the county of Ross and Cromarty, to defray the cost of constructing and improving the road between Carloway and Stornoway, and certain other roads in the Island of Lewis and County of Ross and Cromarty. The balance has, however, been paid to the Congested Districts (Scotland) Board, as explained upon the Supplementary Estimate, which was the subject of discussion in the House of Commons in Committee of Supply. The Accounting Officer states that the work of completing the road "came to a standstill owing to differences between the County Council and the Contractor for the road." On this point I may observe that it appears from the accounts of the Congested Districts Board which have been rendered to my Department that up to the 30th September 1898 no expenditure had taken place upon this road out of the sum voted as a Grant in Aid.

4. The Surplus to be Surrendered is, as shown by the Account, 4,874*l.* 11*s.* 9*d.* Surplus.

	£.	s.	d.
Grant	-	28,310	-
Expenditure	-	23,435	8
Surplus	-	4,874	11

## CONGESTED DISTRICTS BOARD, SCOTLAND.

5. Appended is the Account of the Congested Districts Board, Scotland, for the six Congested months ended 31st March 1898, which has been furnished to and examined in my Districts Department at the request of the Lords Commissioners of Her Majesty's Treasury (Sec. 8 Board, Scotland. (2) 60 and 61 Vict. Cap. 53, Congested Districts (Scotland) Act, 1897).

6. The examination of the Expenditure, which consists solely of administrative charges Examination in connection with preliminary inquiries, calls for no special observation.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VII.—*continued.*VOTE 3.—HIGHLANDS AND ISLANDS OF SCOTLAND (PUBLIC WORKS AND COMMUNICATIONS)—*continued.*

## CONGESTED DISTRICTS BOARD (SCOTLAND) FUND.

ACCOUNT of Receipts and Payments under the Congested Districts (Scotland) Act, 1897, 60 & 61 Vict. Cap. 53, between 1st October 1897 and 31st March 1898.

Receipts.	Total Amount.	Payments.	Total Amount.
	£. s. d.		£. s. d.
Balance on 1st October 1897 - -	—	Administrative Expenses :	
Annual Sum available out of the Local Taxation (Scotland) Account (59 & 60 Vict. Cap. 37).	15,000 - -	Salaries - - - - -	184 15 8
Annual Sum voted by Parliament in aid of the fund.	—	Travelling Expenses - - -	224 4 3
Interest on Bank Balances - -	1 6 5	Incidental Expenses - - -	- 12 5
Construction of a road from Storno- way to Carloway (54 & 55 Vict. Cap. 58), Grant in Aid, 1897-98.	1,485 - -	Balance on 31st March 1898 - .	16,076 14 1
£.	16,486 6 5	£.	16,486 6 5

6, Parliament Square, Edinburgh,  
14 December 1898.

R. R. MacGregor,  
Accounting Officer.

CLASS VII.—continued.

VOTE 4.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Repay to the CIVIL CONTINGENCIES FUND certain Miscellaneous Advances in the Year ended 31st March 1898, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Civil Contingencies Fund } (Supplementary)	2,048 - -	2,047 15 -	- 5 -	-
Surplus to be Surrendered - - - £.			- 5 -	

The Surplus of 9s. 8d., shown on the Account of the Vote "Repayments to the Civil Contingencies Fund," for the year ended 31st March 1897, has been surrendered.

Treasury, }  
3 October 1898. }

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant was taken on a Supplementary Estimate to repay to the Civil Nature of Contingencies Fund certain Miscellaneous Advances made in the year ending 31st Account. March 1897.

2. The Surplus to be Surrendered is, as shown by the Account, 5s. Surplus.

	£. s. d.
Grant - - - - -	2,048 - -
Expenditure - - - - -	2,047 15 -
Surplus - - - - -	- 5 -

Richd. Mills,  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 5.

CELEBRATION OF THE SIXTIETH ANNIVERSARY OF HER MAJESTY'S  
ACCESSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses connected with the Celebration of the Sixtieth Anniversary of Her Majesty's Accession, in the Year ended 31st March 1898, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Expenses connected with the Celebration of the Sixtieth Anniversary of Her Majesty's Accession - - - (Additional)	80,000 - -	76,407 11 -	3,592 9 -	—
Surplus to be Surrendered - - - £.			3,592 9 -	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

It was not possible to form an accurate Estimate of these Expenses, a Statement of which is appended :—

	Estimated Expenditure.	Actual Expenditure.	Less than Estimate.	More than Estimate.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The Departments of the Lord Chamberlain, Lord Steward, and the Master of the Horse.	56,118 - -	53,794 13 7	2,323 6 5	—
The Colonial Office, for entertaining Colonial Premiers.	14,900 - -	13,882 2 9	1,017 17 3	—
The India Office, for entertaining the Indian Escorts.	5,765 - -	5,791 16 7	—	26 16 7
The Office of Works, for Service at St. Paul's Cathedral.	2,950 - -	2,617 13 5	332 6 7	—
Sundries - - - - -	267 - -	321 4 8	—	54 4 8
TOTAL - - - - £.	80,000 - -	76,407 11 -	3,673 10 3	81 1 3

Net Saving - - - £. 3,592 9.

Treasury, }  
24 November 1898. }

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.



CLASS VII.—continued.

VOTE 5.

CELEBRATION OF THE SIXTIETH ANNIVERSARY OF HER MAJESTY'S  
ACCESSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THE expenses charged against this Vote are those specified on the face of the Account. The expenditure incurred by the War Office and Admiralty in connection with Her Majesty's Jubilee are charged against the Votes of the respective Departments.

Expenditure  
in respect  
of Her  
Majesty's  
Jubilee.

2. The Payments made out of this Grant to the Departments of the Lord Chamberlain, Lord Steward, and Master of the Horse amounted to 53,794*l.* 13*s.* 7*d.*, as shown in the Explanatory Statement on the face of the Account. The Expenditure of these Departments is audited by the Auditor of the Civil List, under the provisions of the Act 56 George III. Cap. 46.

Her  
Majesty's  
Household :  
Extra  
Expenditure  
incurred in  
connection  
with the  
Celebration.  
Surplus.

3. The Surplus to be Surrendered is, as shown by the Account, 3,592*l.* 9*s.*

	£.	s.	d.
Grant . . . . .	80,000	-	-
Expenditure . . . . .	76,407	11.	-
Surplus . . . . .	£. 3,592	9	-

Richd. Mills,  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 6.

## REPAYMENTS TO THE LOCAL LOANS FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to make good certain Sums written off from the ASSETS of the LOCAL LOANS FUND (50 & 51 Vict. Cap. 16, Sec. 15) in the Year ended 31st March 1898, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Local Loans Fund (Supplementary) }	44,789 - -	44,788 19 1	- - 11	—
Surplus to be Surrendered - - - £.			- - 11	

The Surplus of 3s. 7d., shown on the Account of the Vote "Repayment to the Local Loans Fund," for the year ended 31st March 1897, has been surrendered.

Treasury,  
3 October 1898. }

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods

Richd. Mills,  
Comptroller and Auditor General.

## VOTE 6.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. THE payments for which this Grant provides are for making good to the Local Loans Fund, under Section 15 of the National Debt and Local Loans Act, 1887 (50 & 51 Vict. Cap. 16), sums due in respect of principal of certain loans which have become irrecoverable, and which have been written off the assets of the Fund under the authority of the Public Works Loans Act, 1897 (60 & 61 Vict. Cap. 51), viz. :—

	£.	s.	d.
Loans by the Commissioners of Public Works, Ireland -	40,886	18	2
Loans by the Public Works Loan Commissioners -	3,664	5	10
Loans by the Fishery Board, Scotland -	237	15	1
	£. 44,788	19	1

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 11d.

	£.	s.	d.
Grant - - - - -	44,789	-	-
Expenditure - - - - -	44,788	19	1
Surplus - - - - -	£.	-	11

Richd. Mills,  
Comptroller and Auditor General.

CLASS VII.—continued.

VOTE 7.

HIGHLAND RAILWAY COMPANY (GRANT-IN-AID).

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Cost of constructing a LINE of RAILWAY and certain PIERS, &c., in the year ended 31st March 1898.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
Highland Railway Company (Grant-in-Aid). (Supplementary)	45,000 - -	45,000 - -	-			-		

Treasury,  
3 October 1898. }

E. W. Hamilton,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant-in-Aid was taken on a Supplementary Estimate as a contribution to the Nature of  
Highland Railway Company in respect of the construction (i.) of the Railway from Account.  
Strome Ferry to Kyle of Lochalsh, and (ii.) of the piers at Kyle and at Kyleakin in Skye.  
The line and the piers were opened for traffic on the 2nd November 1897.

2. The Grant and Expenditure are shown as equal.

Grant and  
Expenditure.

										£.
Grant	-	-	-	-	-	-	-	-	-	45,000
Expenditure	-	-	-	-	-	-	-	-	-	45,000

Richd. Mills,  
Comptroller and Auditor General.

CLASS VII.—*continued.*

## VOTE 8.

## RELIEF OF DISTRESS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for certain Expenditure, including Sundry Grants in Aid in connection with the RELIEF of DISTRESS in IRELAND, in the Year ended 31st March 1898, showing a Surplus on the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A. Grants in Aid of relief works executed by Boards of Guardians of Distressed Unions - - - - -	£. s. d. 15,000 - -	£. s. d. 2,415 6 11	£. s. d. 12,584 13 1	£. s. d. —
B.—Salaries and expenses of inspectors and others specially employed under the Local Government Board - - - -	5,000 - -	4,527 19 4	472 - 8	—
C.—Grant in Aid of the rates of the Belmullet Union in respect of Relief of Distress in 1897 - - - - -	3,038 - -	3,038 - -	—	—
£.	23,038 - -	9,981 6 3		—
Surplus to be Surrendered - - £.			13,056 13 9	

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to the late period at which the Relief Works were started it was not possible to spend more on the Grants in Aid of such works in 1897–98.

B.—The Estimate was, necessarily, only approximate.

C.—The amount voted in this case was to recoup the Vote, “Local Government Board, Ireland,” amount advanced, under Treasury Letter 19th November 1897, as special assistance to Belmullet Union during the preceding season.

Local Government Board, Ireland, }  
Dublin, 13 December 1898.

H. A. Robinson,  
Vice-President and Accounting Officer.

H. M. Swaine,  
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Richd. Mills,  
Comptroller and Auditor General.

Examined,  
R. Lennox Woods.

CLASS VII.—continued.

VOTE 8.

RELIEF OF DISTRESS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Account, which should, in accordance with the provisions of the Exchequer and Audit Departments Act, have been rendered on the 30th of November, was not received in my Department until the 14th of December. Late rendering of Account.

2. It appears from the Supplementary Estimate upon which this Vote was taken that a sum of 15,000*l.* was provided to enable the Local Government Board to make Grants in Aid of relief works executed by Boards of Guardians of Distressed Unions; that the expenditure by the Boards out of such Grants was not to be subjected to audit in my Department, and that any unexpended balances were not to be surrendered. Grant in Aid of Relief Works executed by Boards of Guardians of Distressed Unions.

I have been informed that, under arrangements made with the Boards of Guardians of distressed Unions, the Local Government Board agreed, after inspection of pay-sheets submitted for the purpose, to pay to the guardians a proportion, not exceeding three-fourths, of the amount expended by them in relief of distress operations.

The payments made to the several Boards of Guardians up to 31st March 1898 amounted to 2,415*l.* 6*s.* 11*d.* only, as shown in the Account, and the unissued portion of the Grants in Aid, viz., 12,584*l.* 13*s.* 1*d.*, will have to be surrendered to the Exchequer.

3. Out of the sum of 5,000*l.* provided in the Estimate for Salaries and Expenses of Inspectors and others specially employed under the Local Government Board, 4,527*l.* 19*s.* 4*d.* has been disbursed, leaving an unexpended balance to be surrendered of 472*l.* —*s.* 8*d.* Salaries and expenses of Inspectors and others.

4. The Surplus to be Surrendered is, as shown by the Account, 13,056*l.* 13*s.* 9*d.*, the amount of the balances referred to in the two preceding paragraphs. Surplus.

	£.	s.	d.
Grant - - - - -	23,038	-	-
Expenditure - - - - -	9,981	6	3
Surplus - - -	£ 13,056	13	9

Richd. Mills,  
Comptroller and Auditor General

CLASS VII—continued.

VOTE 9.

PARIS EXHIBITION, 1900.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the EXPENSES of the ROYAL COMMISSION for the BRITISH SECTION at the PARIS INTERNATIONAL EXHIBITION, 1900, in the year ended 31st March 1898.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Paris Exhibition, 1900 (Grant-in-Aid) - - (Supplementary)	20,000 - -	20,000 - -	-		-	

Treasury,  
3 October 1898. }

E. W. Hamillon,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account.	1. THIS Grant was taken on a Supplementary Estimate in aid of the Expenses of the Royal Commission for the British Section of the Paris International Exhibition, 1900.									
Grant and Expenditure.	2. The Grant and Expenditure are shown as equal.									
	Grant	-	-	-	-	-	-	-	-	£. 20,000
	Expenditure	-	-	-	-	-	-	-	-	20,000

EXPENDITURE by ROYAL COMMISSIONERS.

Separate Account.	3. The annexed Account of the Royal Commissioners of the actual expenditure out of the Grant-in-Aid, in the period to the 31st March 1898, has, in accordance with Treasury directions, been examined in my Department in detail.
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Richd. Mills,  
Comptroller and Auditor General.

CLASS VII—*continued*.VOTE 9.—PARIS EXHIBITION, 1900—*continued*.ROYAL COMMISSION FOR THE BRITISH SECTION AT THE PARIS  
INTERNATIONAL EXHIBITION, 1900.

ACCOUNT of RECEIPTS and PAYMENTS for the period ended 31st March 1898.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Parliamentary Grant-in-Aid 1896-97	15,000	- -	A.—Salaries - - - - -	1,316	9 8
" " 1897-98	20,000	- -	B.—Wages - - - - -	-	-
			C.—Travelling and Subsistence -	81	7 7
			D.—Rents - - - - -	-	-
			E.—House and Office Expenses -	-	-
			F.—Floors, Partitions, &c. -	-	-
			G.—Building and Construction -	-	-
			H.—Freight, &c. - - - - -	-	-
			J.—Insurance, &c. - - - - -	-	-
			K.—Machinery in motion - - -	-	-
			L.—Special Printing and Labelling	-	-
			M.—Incidental Expenses - -	34	12 8
			Balance 31st March 1898 -	33,567	10 1
£.	35,000	- -	£.	35,000	- -

## DETAILS OF BALANCES.

Deposit Account London and Westminster Bank	- - -	£.	s. d.
		32,000	- -
Current " " " "	- 1,825 - 5		
Less outstanding cheques - - -	468 1 3		
		1,356	19 2
Sub-Accountant—Colonel Jekyll - - - - -	- - - - -	210	10 11
£.		33,567	10 1

(signed) *Herbert Jekyll.*  
Secretary and Accounting Officer.

CLASS VII.—*continued.*

## VOTE 10.

## LAND TAX REDEMPTION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REDEMPTION OF LAND TAX ON GOVERNMENT PROPERTY, in the Year ended 31st March 1898, showing an Excess upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Redemption of Land Tax on Government Property - - - - (Supplementary)	100,000 - -	100,466 6 -	—	466 6 -
Excess of Expenditure over Grant	- - -	- - -	- - £.	466 6 -

## EXPLANATION of the Cause of Variation between Expenditure and Grant.

At the time the Estimate was framed it was impossible to ascertain the precise sum required for the Redemption of the Land Tax on the various properties then in contemplation.

Inland Revenue, }  
7 December 1898. }

C. Turner,  
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.



CLASS VII.—*continued.*

## VOTE 10.

## LAND TAX REDEMPTION.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Vote of 100,000*l.* for this Service was taken on the 17th of March 1898, on a Supplementary Estimate, in which it was stated that the amount was "sought in order to make payment to the National Debt Commissioners in respect of the sum required in the current financial year for the Redemption of Land Tax on Government Property under Section 32 (1) of the Finance Act, 1896 (59 & 60 Vict. c. 28)." Nature of Account.

2. The Expenditure, shown by the Account, exceeds the amount granted by the sum of 466*l.* 6*s.* Excess Expenditure

	£.	s.	d.
Grant - - - - -	100,000	-	-
Expenditure - - - - -	100,466	6	-
Excess - - - - -	£. 466	6	-

3. With the view of ascertaining the nature of the procedure which had been followed in the application of the Grant, and also whether the sum of 466*l.* 6*s.*, stated to have been expended in excess of the Grant, had been paid over to the National Debt Commissioners within the year 1897-98, I caused a letter of inquiry to be addressed to the Accounting Officer, a copy of which and of the reply thereto will be found appended. Procedure in administering Grant.

It appears from the reply of the Accounting Officer that, although the full amount of the grant (100,000*l.*) was transferred to the National Debt Commissioners on the 30th March 1898, the necessary formalities in respect of the contracts for the redemption of Land Tax on Government property were not fully completed until after the close of the financial year, and that no payment has been made to the National Debt Commissioners in respect of the sum of 466*l.* 6*s.*, shown in the account as expended in addition to the sum voted in the year 1897-98. (A.) (B.)

4. With regard to the non-completion of the various contracts within the year, it is to be noticed that, though not technically completed within the financial year, they were dated and took effect from the 31st March 1898, and it is stated that this procedure was the same as that applicable to ordinary contracts with the public; the date of signing the declaration of desire to redeem the tax being considered as freeing the property from that date, and therefore being adopted as the date of contract. Charges against the Grant in respect of contracts not completed by 31st March 1898.

I have accepted this explanation as regards the amount of the contracts covered by the payment of the grant to the National Debt Commissioners, because the course followed may be held to fulfil the intention stated to Parliament in the Estimate upon which the grant was based.

I do not however consider that the further sum of 466*l.* 6*s.* has been properly included in the present Account, as expenditure incurred in the year 1897-98, inasmuch as the amount has not even yet been paid to the National Debt Commissioners. In any case a further Vote of Parliament for this amount will be required. Inclusion in the Account of a sum not actually expended.

*Richd. Mills,*  
Comptroller and Auditor General.

CLASS VII.—*continued.*VOTE 10.—LAND TAX REDEMPTION—*continued.*

## CORRESPONDENCE referred to in the foregoing Report.

(A.)

(No. 777.)

Exchequer and Audit Department,

30 December 1898.

Sir,

I AM directed by the Comptroller and Auditor General to inquire whether any directions have been given by the Lords Commissioners of Her Majesty's Treasury with regard to the administration of the sum of 100,000*l.* voted in March last for the redemption of Land Tax on Government Property in the year 1897-98, and, if so, I am to request that a copy of the Treasury letter may be furnished.

The Comptroller and Auditor General will also be glad to be informed with as little delay as possible at what date and out of what funds the sum of 466*l.* 6*s.*, shown in the Appropriation Account to have been expended in excess of the Grant, was paid over to the National Debt Commissioners.

The Accountant and Comptroller General,  
Inland Revenue.

I have, &c.  
(signed) *F. Phillips.*

(B.)

Inland Revenue Office, Somerset House,

30 December 1898.

Sir,

IN reply to the letter from Mr. Phillips of this day's date (No. 777), I beg to state that the Treasury by letter of the 4th March 1898 (No. 3851) approved of the Land Tax on Government Property being redeemed by a Vote, and that subsequently an estimate was prepared for 100,000*l.* for that purpose in the usual way and presented to the House of Commons.

No special directions were, however, issued with regard to the administration of this Vote.

The procedure followed has been on the same lines as that applicable to ordinary contracts with the public; the date of signing the declaration of desire to redeem the tax on each property, which was the 31st March 1898, being considered as freeing the property from that date of all future Land Tax, although the actual plans and boundaries of the property may not have been technically completed until some time subsequently.

This department has a current account with the National Debt Commissioners for the redemption of the Land Tax on ordinary contracts with the public, to which sums on account are paid over from time to time, but the payment of the actual balance for any quarter or half-year is deferred to a subsequent date.

The 100,000*l.* for the redemption of the Land Tax was transferred on the 30th March last to the National Debt Commissioners, when the amount was placed at the disposal of this Revenue by the Paymaster General.

The excess small sum of 466*l.* 6*s.* has for the moment been advanced from Revenue to complete the last contract (Land Tax on Custom House) and charged to a distinct account opened in the departmental books.

That account will be credited and the amount paid over to the National Debt Commissioners when the excess sum shall have been voted. In the meanwhile I do not consider I should have been justified in making the transfer.

The Comptroller and Auditor General,  
Exchequer and Audit Department, Somerset House.

I have, &c.  
(signed) *C. Turner,*  
Accountant General.

Class VII.—continued.

MISCELLANEOUS.

The subjoined Summary compares the Gross Expenditure for the Services in Class VII. with the Gross Grants for the Year 1897-98; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Vote.	S E R V I C E.	Grant (Gross.)	Expenditure (Gross.)	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.
1	Temporary Commissions	31,923	31,623 14 1	299 5 11	—	—	—	299 5 11	20 — —	18 12 4
2	Miscellaneous Expenses	12,529	12,394 17 6	134 2 6	—	2,517 — —	—	2,651 2 6	—	—
3	Highlands and Islands of Scotland (Public Works and Communications)	28,310	23,435 8 3	4,874 11 9	—	—	—	4,874 11 9	—	—
4	Repayments to the Civil Contingencies Fund	2,048	2,047 15 —	— 5 —	—	—	—	— 5 —	—	—
5	Celebration of the Sixtieth Anniversary of Her Majesty's Reign	80,000	76,407 11 —	3,592 9 —	—	—	—	3,592 9 —	—	—
6	Repayments to the Local Loans Fund	44,789	44,788 19 1	— 11 —	—	—	—	— 11 —	—	—
7	Highland Railway (Grant in Aid)	45,000	45,000 — —	—	—	—	—	—	—	—
8	Relief of Distress, Ireland	23,038	9,981 6 3	13,056 13 9	—	—	—	13,056 13 9	—	—
9	Paris Exhibition, 1900	20,000	20,000 — —	—	—	—	—	—	—	—
10	Land Tax Redemption	100,000	100,000 — —	—	—	—	—	—	—	—
	TOTAL	387,637	365,679 11 2	21,957 8 10	—	2,517 — —	—	—	20 — —	18 12 4
TOTAL Amount to be Surrendered									Less than Estimated	£. 1 7 8

Exchequer and Audit Department, }  
16 January 1899.  
Richd. Mills,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.











**REVENUE DEPARTMENTS,**

INCLUDING THE

**POST OFFICE PACKET AND TELEGRAPH SERVICES.**

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**1897-98.**

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**REPORTS of the Comptroller and Auditor General on the APPROPRIATION  
ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES,  
for the Year ended the 31st of March 1898; prepared and submitted  
for the Information of the House of Commons, in pursuance of the  
22nd and 32nd Sections of the Act 29 & 30 Vict., c. 39.**

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REVENUE DEPARTMENTS.

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3.—POST OFFICE - - - - -	548
4.—POST OFFICE PACKET SERVICE - - - - -	565
5.—POST OFFICE TELEGRAPHS - - - - -	569

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VOTE 1.

C U S T O M S.

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## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 1.

## C U S T O M S.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries  
showing the Surplus or Deficit

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>SUPERINTENDING ESTABLISHMENT.</b>				
A. 1.—Salaries and Allowances in addition thereto - - - -	63,370 - -	62,532 8 10	837 11 2	- - -
2. —Travelling and Subsistence Allowances and Incidental Expenses -	1,300 - -	742 3 5	557 16 7	- - -
£.	64,670 - -	63,274 12 3	1,395 7 9	- - -
<b>PORT ESTABLISHMENTS.</b>				
B. 1.—Salaries and Allowances in addition thereto - - - -	618,776 - -	603,190 - 9	15,585 19 3	- - -
2.—Travelling and Subsistence Allowances - - - -	8,000 - -	6,539 2 10	1,460 17 2	- - -
3.—Removal Expenses of Officers	3,500 - -	3,021 8 9	478 11 3	- - -
4.—Uniform Clothing - - -	5,200 - -	5,374 1 10	- - -	174 1 10
5.—Incidental Expenses - - -	3,000 - -	3,027 19 5	- - -	27 19 5
£.	638,476 - -	621,152 13 7	17,525 7 8	202 1 3
C. —Purchase and Maintenance of Vessels and Boats - - - -	6,250 - -	7,402 15 4	- - -	1,152 15 4
D.—Instruments and Materials for Revenue Purposes - - - -	2,200 - -	1,971 17 7	228 2 5	- - -
Carried forward - - - £.				

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 1.

## C U S T O M S.

and Expenses of the CUSTOMS DEPARTMENT, in the Year ended 31st March 1898,  
upon each Sub-Head of Vote.

## Explanation of the Causes of Variation between Expenditure and Grant.

- A. 1.—The saving is due to vacancies by retirement or death of officers, such vacancies being filled by Clerks or Tabulators at the initial rates of pay.
- 2.—Travelling and Subsistence from Headquarters have been less than usual. A fluctuating charge.
- B. 1.—A large portion of this saving is due to an abnormal number of retirements, which fact is accountable for much of the increase under G (Superannuations). A considerable portion is due to the employment of Watchers at 1*l.* 1*s.* a week in lieu of Established Boatmen. Another factor in the saving has been the revised Boarding arrangements for the Port of London, authorised by Treasury Letter 12,344, of 24th August 1897, under which fewer men were employed, but an increase was incurred for "boats," as explained under Sub-head C. There has also been a saving on extra attendance of officers.
- 2.—The claims for the year have been less than anticipated ; necessarily a fluctuating charge.
- 3.—The claims for the year have been less than anticipated ; necessarily a fluctuating charge. The departmental arrangement of promotion of certain collectors at their own ports, instead of on removal, tends to keep down expenses under this heading.
- 4.—The increased expenditure is due to additional cost for Boatmen's serge summer jackets (authorised by Treasury Letter 6777—1897) ; to cost for uniforms to increased number of Launch hands (Treasury Letters 12,344 and 19,449—1897) ; and also to cost of uniforms to Customs Watchmen, and (by Treasury Letter 8559, 25th July 1895) to Pensioner Messengers, new appointments to the Customs. Besides this, more garments were supplied to the ordinary staff than was anticipated.
- 5.—The charge for Telephonic Messages on Trunk Lines (authorised by Treasury Letter 3923, of 11th March, 1897, and not included in the Estimates) more than accounts for the excess under this heading.
- C.—The charges for repairs to engines and boilers were heavier than anticipated. Part of the excess arose from cost of repairs to the Launches "Tees" (Treasury Letter 15,145, of 20th October 1897) and the "Norah," whereby expenditure for the purchase of new boats has been postponed. The laying by of so many launches for overhauling and repairs has necessarily caused extra cost for hire. Another cause of the excess (which accounts for a much larger saving under B 1) is the revised Boarding regulations for the Port of London (approved by Treasury Letter 12,344, 24th August 1897), under which more launches are used and the number of Established Boatmen reduced.
- D.—The purchases for this year have been restricted, in view of the proposal to use a better class of hydrometer in the next year.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -				
LAW CHARGES, SUBSISTENCE OF PRISONERS, &c.				
E. 1.—Salaries - - - - -	4,878 - -	4,799 13 4	78 6 8	- - -
2.—Law Charges, Subsistence of Prisoners, Travelling, &c. - - -	400 - -	734 19 4	- - -	334 19 4
3.—Rewards for the capture of Smugglers, &c. - - - - -	3,750 - -	2,947 5 6	802 14 6	- - -
4.—Expenses arising from the custody and disposal of goods seized, &c.	100 - -	44 2 5	55 17 7	- - -
£.	9,128 - -	8,526 - 7	936 18 9	334 19 4
F.—FINE FUND - - - - -	100 - -	78 - -	22 - -	- - -
G.—SUPERANNUATIONS AND OTHER NON-EFFECTIVE CHARGES - - - }	185,092 - -	186,377 5 1	- - -	1,285 5 1
H.—COMMUTATION ANNUITIES - - -	584 - -	584 9 -	- - -	- 9 -
GROSS TOTAL - - - £.	906,500 - -	889,367 13 5	20,107 16 7	2,975 10 -
			Net Surplus of Gross Estimate over Expenditure. £.17,132 6 7	
Debit,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised. £. 1,322 19 5	
I.—Appropriations in Aid - - -	45,500 - -	44,177 - 7	Net Surplus to be Surrendered. £.15,809 7 2	
NET TOTAL - - - £.	861,000 - -	845,190 12 10		

Note 1.—The sum of 7l. 1s., 3d. accounted for in previous years as "Appropriations in Aid of Vote," was repaid in 1897-98.  
2.—The sum of 15l. was spent on the purchase of a Microscope for presentation to Mr. W. Williamson, Examining Officer, in recognition of his successes as a Student in Chemistry at the Royal College of Science, South Kensington, per Treasury Letter 12,884, 25th August 1897.  
3.—A gratuity of 50l. was paid to Mr. E. C. Simmons, Clerk, Second Division, Statistical Office, for help rendered to the Principal of the office in preparing an historical account of Customs Tariffs of the United Kingdom, per Treasury Letter 15,081, November 1897.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued*.Expenses of the Customs Department, in the Year ended 31st March 1898, &c.—*contd.*

## Explanation of the Causes of Variation between Expenditure and Grant.

- E. 1.—Fees to Counsel and extra attendance of Staff have been less than estimated.
- 2.—The excess is entirely owing to the heavy and unanticipated expenses at Wick and Edinburgh in connection with a Customs prosecution of the Dutch vessel “Cosmopoliet.”
- 3.—The number of seizures and the amount of goods seized were less than anticipated ; hence the saving on Rewards.
4. The quantities of goods seized were not so great as anticipated ; hence the saving on cartage, posting bills, and advertisements in connection with sales.
- F.—The whole amount voted was not awarded in grants.
- G.—The excess is owing to the large number of retirements, thus increasing savings under A 1 and B 1 ; also to the increasing number of gratuities granted by the Treasury to non-established officers.
- H.—Fractional difference.
- I.—The falling off is mainly in the amounts paid by Merchants, &c., for special attendance of officers. There has also been some falling off in the receipts for rent on goods in Crown's Warehouses, on fees under Merchant Shipping Act, and on fines, forfeitures, &c., in consequence of the decreased number of seizures.

Note 4.—A gratuity of 16*l.* was paid to Mr. J. E. Hagger, Clerk, Second Division, Secretary's Office, for preparing a general index to Board's reports from 1870—1896, per Treasury Letter 3410, 3rd March 1898.

5.—The sum of 63*l.* 15*s.* was paid as bonus by the Civil Service Commissioners to Copyists employed in the Customs in 1897—98, per Treasury Letter 1360—1887.

6.—The sum of 61*l.* 12*s.* 6*d.* was paid to Mr. R. A. Webb, late Board's Writer (in addition to a gratuity of 71*l.* 8*s.* under Section 4 of Superannuation Act, 1887) to make up the gratuity of a year's pay allowed by the regulations under which he entered the service, per Treasury Letter 11,860, 4th September 1897.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

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VOTE 1.—CUSTOMS—*continued*.

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The Surplus of 9,624*l.* 6*s.* 11*d.*, shown on the Account of the Vote "Customs" for the year ended 31st March 1897, has been surrendered.

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I certify that the foregoing is a correct Account.

Accountant and Controller General's Department, }  
Her Majesty's Customs, London,  
30 September 1898.

*H. J. Gardner,*  
Accountant and Controller General,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 1.

## C U S T O M S.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B. 4, *Excess*, B. 5, C, E. 2, G and H.

2. Sub-Head G.—Superannuations and other Non-Effective Charges.—With reference *Extra* to paragraph 3 of my Report of last year, I notice another case of extra-statutory gratuity, *Statutory* of which particulars will be found in a note (No. 6) to the Appropriation Account. A *Gratuity.* sum of 61*l.* 12*s.* 6*d.* has in the present case been awarded by the Treasury to a late Board's Writer, in addition to the gratuity payable under Section 4 of the Superannuation Act of 1887, to make up the gratuity of a year's pay allowed by the regulations under which he entered the service.

3. The Amount to be Surrendered is, as shown by the Account, 15,809*l.* 7*s.* 2*d.* *Surplus.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	906,500	-	-
Expenditure ( <i>Gross</i> ) - - - - -	889,367	13	5
	<hr/>		
Net Surplus - - -	£. 17,132	6	7
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised - - -	1,322	19	5
	<hr/>		
Net Amount to be Surrendered - - -	£. 15,809	7	2
	<hr/>		

## REVENUE.

4. The Receipt side of the Revenue Account has been tested locally at the London *Test of* Custom House and at Hull, and the Payment side has, in accordance with usual practice, *Revenue* been examined in detail. All the items of Revenue, which were selected for test purposes, were found to have been duly brought to Account, and the Customs Department and the Treasury have been so informed.

*Richd. Mills,*  
Comptroller and Auditor General.





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VOTE 2.

INLAND REVENUE.

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## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 2.

## INLAND REVENUE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the  
31st March 1898, showing the Surplus or

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries, &c.	1,219,737 - -	1,206,759 15 9½	12,977 4 2½	- -
B.—Travelling and Commuted Allowances in lieu.	96,250 - -	94,707 13 6	1,542 6 6	- -
C.—Salaries, Poundage, and Allowances to Distributors and Sub-Distributors of Stamps.*	14,400 - -	13,959 10 4	440 9 8	- -
D.—Commuted Allowances, &c., to Clerks to the Local Commissioners of Taxes.	90,300 - -	90,969 17 4	- -	669 17 4
E.—Commuted Allowances, &c., to Assessors and Collectors of Taxes.	207,600 - -	211,752 12 9½	-	4,152 12 9½
Carried forward - - - £.	1,628,287 - -	1,618,149 9 9	14,960 - 4½	4,822 10 1½

- A. (1.) The sum of 848*l.* 9*s.* 1*d.* has been received from the Board of Agriculture during the period of this account in repayment of personal and other expenses incurred by the Excise Surveying Staff in connection with the collection of Agricultural Statistics in the year 1897.
- (2.) Surveyors of Taxes in Scotland receive extra remuneration from local sources at the discretion of the Commissioners of Supply for preparing Registers of Voters for Burghs and Counties under the Act 31 & 32 Vict. c. 48, and prior Acts. The net sum of 4,522*l.* 9*s.* has been received on this account during the year 1897-98.
- (3.) Collectors of Inland Revenue in Ireland receive an allowance from the Office of Woods of 2*l.* per cent. on the amount of Quit Rents collected by them, one-third part of such allowance being paid to their clerks. The sum of 747*l.* 6*s.* 3*d.* was so received in the year ended 31st March 1898.
- (4.) Two Warehousemen are in receipt of extra allowances of 25*l.* and 20*l.* per annum respectively, paid out of funds provided by the India Office and the Department of the Crown Agent for the Colonies for the supervision of the manufacture of water-marked paper for the use of those Departments.
- (5.) Officers of the Out-door Department, Excise, receive Rewards (Sub-Head Q.) for the detection of evasion of the Revenue Laws.
- (6.) The sum of 24*l.* 12*s.* 2*d.* was received during the year from the Commissioners of Intermediate Education in Ireland for distribution among certain Stampers, Warehousemen, and others in the Department of the Comptroller of Stamps, Dublin, employed in connection with the distribution of the stamped forms of the Intermediate Education Commissioners.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.

INLAND REVENUE.

Salaries and Expenses of the INLAND REVENUE DEPARTMENT, in the Year ended  
Deficit under each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A.—The saving is principally due to retirements, chiefly in the Excise Service, which were not anticipated when the estimate for 1897-98 was under preparation.

B.—An excess in expenditure occurred under Removals of Officers, but this was more than compensated for by savings under the heads of Horse and Station Allowances.

C.—The poundage payable to Distributors on the receipt of Legacy and Succession Duties in Ireland was less than anticipated.

D.—The excess is due to the increase in the incidental expenses arising out of the augmentation in the number of contracts for redemption of the Land Tax, due to the operation of the Finance Act 1896, which much exceeded the sum provided.

E.—Acceleration in the payment of remuneration of Collectors of Taxes. The Vote for the current year 1898-99 has been increased.

(7.) The sum of 51*l.* was paid during the year by the Civil Service Commissioners as bonus to two Copyists employed in the Department.

(8.) The sum of 110*l.* has been received from the Irish Land Commission during the period of this account for distribution among certain officers of the Excise Surveying Staff in Ireland as remuneration for the collection of Statistics of Agricultural prices in Ireland for the purposes of the Land Law (Ireland) Act, 1887.

(9.) Payments in excess of 25*l.* by way of extra remuneration to Inland Revenue Officers (shown in compliance with Treasury Circular of 28th August 1897) will be found in the Schedule following the "Appendix."

\* A sum of 7*l.* 8*s.* 7*d.* was received during the year from the Commissioners of Intermediate Education, Ireland, for distribution among certain Distributors of Stamps in Ireland as Poundage on the sale of the Stamped Forms of the Intermediate Education Commissioners.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

## ACCOUNTS of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,628,287 - -	1,618,149 9 9	14,960 - 4½	4,822 10 1½
F.—Commission on Remittances - - -	650 - -	519 9 10	130 10 2	- -
G.—Police and Police Pensioners - - -	2,110 - -	2,050 2 10	59 17 2	- -
H.—Gauging and other Instruments, Revenue Locks, &c.	2,600 - -	2,613 17 3	- -	13 17 3
I.—New Machinery and Repairs, Dies, and Plates, &c.	3,100 - -	3,223 19 3	- -	123 19 3
K.—Postage, Carriage, Advertisements, and Stamps for Revenue purposes.	5,860 - -	6,144 17 11½	- -	284 17 11½
L.—Laboratory Expenses and Incidents -	1,790 - -	1,721 9 4½	68 10 7½	- -
M.—Paper for Adhesive Stamps and Licenses, Printing and Gumming, Bookbinding, Small Stores, &c.	7,185 - -	6,776 14 11	408 5 1	- -
N.—Copies of Poor Rates, &c., for Income Tax Purposes, and Copies of Wills in Scotland.	2,500 - -	3,445 9 10	- -	945 9 10
O.—Law Charges—Solicitors' Offices - -	23,175 - -	22,334 6 5	840 13 7	- -
P.—Law Charges—Expenses of Prosecutions	11,500 - -	14,085 5 7	- -	2,585 5 7
Q.—Rewards to Officers and others for Detections, &c.	9,500 - -	9,279 18 4	220 1 8	- -
Carried forward - - - £.	1,698,257 - -	1,690,345 1 4½	16,687 18 8	8,776 - -½

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Department, in the Year ended 31 March 1898.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

F.—This expenditure is a declining one. Provision reduced for 1898–99.

G.—Provision was not fully required.

H.—Slightly under-estimated.

I.—Increased expenditure was rendered necessary by the introduction of self-recording machines at the Stock Exchange and elsewhere.

K.—The excess arises principally under the head of “Carriage of Books and Stores,” which appears to be an increasing item.

L.—A small saving arises on the special provision made this year for instruments and stores on the removal of the laboratory to the new building.

M.—Principally due to savings under the heads of “Printing and Gumming” and “Water-marked Paper.”

N.—A special sum was provided for copies of Poor Rates in Ireland for Income Tax purposes, based on the expenditure of the prior year of new valuation (1892–93). The separation on the form of valuation list of “Buildings” from “Lands,” instead of one valuation for both, led, however, to a great increase in cost, which appears to have been overlooked at the time the estimate for 1897–98 was framed.

O.—Saving principally due to the death of a chief clerk.

P.—This expenditure is a fluctuating one, and cannot be foreseen with any approach to accuracy.

Q.—The rewards payable to Excise officers did not reach the usual provision made.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

## ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,698,257 - -	1,690,345 1 4½	16,687 18 8	8,776 - ¼
R.—Losses by Fraud, Default and Accident -	200 - -	33 - -	167 - -	- -
S.—Incidental Expenses - - -	550 - -	640 6 8	- -	90 6 8
T.—Superannuations and other Non-effective Charges.*	216,766 - -	222,195 16 2	- -	5,429 16 2
V.—Annuity to the National Debt Commissioners for Commutation of Pensions.	1,499 - -	1,499 2 -	- -	- 2 -
	£. 1,917,272 - -	1,914,713 6 2½	16,854 18 8	14,296 4 10½
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,558 13 9½	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
W.—Appropriations in Aid - - -	16,000 - -	18,038 5 4	£. 2,038 5 4	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	1,901,272 - -	1,896,675 - 10½	£. 4,596 19 1½	

\* Five late Collectors and six late Clerks to Collectors received pensions from the Land Revenues of the Crown in the year ended 31st March 1898 (in connection with the collection of Quit Rents in Ireland), amounting to 175*l.* 8*s.*

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Department, in the Year ended 31st March 1898—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

- R.—Only two small losses occurred during the year. They were: 23*l.*, the balance of an advance made to an officer for the purchase of a horse and trap, and 10*l.*, half the amount advanced to an Excise Assistant for the purchase of a cycle. Both officers were dismissed, and there is no probability of the recovery of the money. The sum of 13*l.* 16*s.* 1*d.* due to the officer, and the sum of 5*l.* 6*s.* due to the Assistant for salary and allowances, remain unpaid.—Treasury Letter, 5th February 1898, No. 1497.
- S.—Provision insufficient to meet expenses charged thereto for compensation to officers for loss of horses and damage to vehicles, and other exceptional items. Vote increased in 1888–99.
- T.—The retirements were more numerous than provided for. The increased expenditure is more than covered, however, by the savings in salaries (Sub-Head A.).
- V.—Fractional difference.
- W.—The excess receipts occurred under Penalties and Law Costs recovered.

The Surplus of 4,346*l.* 1*s.* 11*d.*, shown on the Account of the Vote "Inland Revenue," for the year ended 31st March 1897, has been surrendered.

I certify that the foregoing is a correct Account.

Inland Revenue Office, }  
26 November 1898. }

C. Turner,  
Accountant General,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

Richd. Mills,  
Comptroller and Auditor General.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

## APPENDIX.

STATEMENT showing the INCREASES made to the INLAND REVENUE ESTABLISHMENT, or Alterations consequent upon Reorganisation, &c., subsequent to the preparation of the ESTIMATES for the Year 1897-98.

DEPARTMENT.	INCREASE, &c.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE, &c.
Secretaries - - -	Establishment revised and increased, special posts created, &c.	29 Dec. 1896	Growth of business.
	Two Second Division Clerks specially promoted to Higher Grade of that Division.	7 Jan. 1897	—
	One - - ditto - - ditto - -	8 April „	—
	One Second Division Clerk, and one Assistant Clerk added, and one Boy Clerk discontinued.	19 May „	Special duties.
Legacy, &c., Duty - -	Allowances for copying Legacy, &c., Accounts (repaid by the public) increased to 150 <i>l.</i> per annum.	18 Dec. 1896	Growth of business under Finance Act (1894).
Accountant and Comptroller General.	Additions to Staff, &c., sanctioned :— One Accountant (minimum salary of that rank being also raised to 575 <i>l.</i> per annum), one Minor Staff Post, one special promotion to Higher Grade of Second Division, and 30 <i>l.</i> annual allowance for checking records of Stamping Machines at London Stock Exchange.	11 Mar. 1897 25 Mar. „	} - - ditto - - ditto.
	One Second Division Clerk added -	10 Jan. 1898	
	One Assistant - - ditto - -	10 Jan. „	Increase of business at City Stamp Office. Growth of business.
Chief Inspector, Excise -	Salary of Chief Inspector to be 1,000 <i>l.</i> , rising after three years to 1,100 <i>l.</i>	30 Mar. 1897	Increasing duties and responsibility.
	Post of Assistant Chief Inspector created with a fixed salary of 900 <i>l.</i> per annum; minimum salary of Superintending Inspectors raised to 725 <i>l.</i> , and number of First Class Inspectors reduced by one.	25 June „ 14 July „	} - - ditto.
Government Laboratory (Inland Revenue Branch).	One Storekeeper authorised, and two Keepers of Chemicals (formerly Messengers) re-transferred to Office-keeper's Department.	5 Aug. 1897	
Controller of Stamps and Stores.	Numbers and Pay of Mechanical Staff revised.	10 April 1897	Reorganisation.
	Risk Money Allowances (two of 20 <i>l.</i> and one of 10 <i>l.</i> ) sanctioned.	13 Aug. „	Increased responsibility.
	One Second Division Clerk and one Assistant Clerk, three Warehousemen, and one Female Assistant added.	20 Jan. 1898	Growth of business.
	One Second Division Clerk (Higher Grade) promoted to a Minor Staff Post on a vacancy arising in a Second Class Clerkship.	25 Jan. „	Under scheme of re-organisation of 10 May 1895.



## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*APPENDIX.—Statement showing the Increases made to the Inland Revenue Establishment, &c.—*continued.*

DEPARTMENT.	INCREASE, &c.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE, &c.
Stamping	One Mechanical Superintendent discontinued, and an allowance of 80s. a week for pay of machinists substituted.	27 Feb. 1897	Review of business.
	Risk Money Allowances (two of 10l. each) sanctioned.	10 April „	Increased responsibility.
	One Principal Stamper and one Stamper added, one Man Stamper (on weekly wages) being discontinued.	28 April „	For duty at Birmingham Stamp Office.
	Class of Expectant Stampers authorised.	11 Aug. „	To facilitate business.
	Engineman authorised - - -	5 Aug. „	For Government Laboratory.
	One Machine Boy authorised - - -	2 July „	„ York Stamp Office.
	One - ditto - ditto - - -	23 July „	„ Nottingham Stamp Office.
	One Principal Stamper authorised - - -	9 Mar. 1898	„ Bristol Stamp Office.
	One Machine Boy - ditto - - -	9 Mar. „	„ Bradford Stamp Office.
	Six Men Stampers and two Machine Boys added.	9 Mar. „	Increase of work and new machinery.
Office Keeper and Messengers.	One Messenger (Second Class) added -	20 Mar. 1897	Growth of business under Finance Act (1894).
	One Boy Messenger discontinued -	20 May „	For Government Laboratory. Consequent on removal of Laboratory to new premises.
	One - ditto - added - - -	5 Aug. „	
	Two Senior Messengers transferred from Government Laboratory (Inland Revenue Branch)		
	One Door Porter (Army Pensioner) sanctioned.	29 Oct. „	On retirement of a Door Porter (old class).
	One Boy Messenger added - - -	20 Jan. 1898	Growth of business.
	Two - ditto - ditto - - -	8 Feb. „	- - ditto.
	One Door Porter (Army Pensioner) sanctioned.	8 Feb. „	For duty at Duchy House.
Porters and Charwomen	Number of Senior Messengers temporarily increased by one, and number of First Class Messengers correspondingly reduced.	10 Feb. „	Responsibility of duties.
	Pay of Coal Porters revised - - -	4 Aug. 1897	Reorganisation.
	One Coal Porter and three Charwomen added.	5 Aug. „	For duty in Government Laboratory.
	Two Porters and six Charwomen added.	8 Feb. 1898	For duty at Duchy House.
	One Porter added - - - -	8 Feb. „	Increase of work in Repositories.
Comptroller of Stamps and Taxes, Edinburgh.	Number and pay of Stampers, warehousemen, &c., revised.	19 Jan. 1897	Reorganisation.
	Post of Chief Clerk abolished; pay of Principal Clerks revised, &c.	16 Mar. „ 3 April „	} Rearrangement of business.
Legacy, &c. Duty, Edinburgh.	Deputy Controller granted a personal allowance (temporary) of 100l. per annum.	18 Mar. 1897	Growth of business under Finance Act (1894).
Comptroller of Stamps and Taxes, Dublin.	Numbers and pay of Stampers, Warehousemen, &c., revised.	19 Jan. 1897	Reorganisation.
	Boy Clerk authorised in lieu of Boy Copyist.	6 April „	Rearrangement of duties.
	Assistant Clerk - ditto - ditto -	2 Feb. 1898	- - ditto. - - ditto.
Office-keeper, &c., Dublin.	One Charwoman added - - -	22 Feb. „	Increase of work.
Excise Outdoor Service	Numbers of First and Second Class Collectors altered to 17 and 52 respectively.	25 June 1897	Reorganisation.
	One Supervisor (First Class) added, and two Supervisors (Second Class) discontinued.	20 Oct. „	- - ditto.
	Twenty-five First Class Officers added	11 Dec. „	Growth of business.
	Twelve additional Assistant Surveyors sanctioned.	15 Dec. 1897	- - ditto.
Taxes, Outdoor Service	Allowances to Surveyors in England and Wales for Clerk hire increased, and the Board granted absolute control of expenditure for this purpose.	15 Dec. „	- - ditto.
Solicitor, Edinburgh	Chief Clerk granted annual increment of 25l.	11 May „	—
Solicitor, Dublin	- ditto - - ditto - - -	11 May „	—

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

THE following Sums in excess of 25*l.* have been paid by way of Extra Remuneration to Established Officers during the Year 1897-98, and are shown in compliance with Treasury Circular of 28th August 1897, 4036-97.

Name of Officer.	Rank.	Department.	Duties.	Amount.
Pascoe, W. H.	Second Division Clerk.	Secretaries'	Preparing London Streets Excise List.	£. s. d. 75 - -
Johnson, S.	ditto	ditto	} Revision of Index of Parishes - England and Wales.	100 - -
Mullineux, J.	ditto	ditto		
Reeves, A. R.	ditto	Accountant and Comptroller General.	Land Tax Registry work	30 - -
Bishop, E. B.	ditto	Controller of Stamps, &c.	Copying in Companies Registration Branch and Postal emergency work.	30 2 1
Chapman, E.	ditto	ditto	Copying in Companies Registration Branch.	35 - 3
Chittock, H. F.	ditto	ditto	ditto - ditto - ditto	40 19 9½
Gardham, H. J.	ditto	ditto	Copying in Companies Registration Branch, and apportionment of County Council Licences.	44 17 -
Gayford, A. J.	ditto	ditto	Copying in Companies Registration Branch.	37 7 2½
Graham, H.	ditto	ditto	Copying in Companies Registration Branch, and apportionment of County Council Licences.	51 3 9
Gray, P.	ditto	ditto	ditto - ditto - ditto	39 10 3
Hawker, H. E.	ditto	ditto	ditto - ditto - ditto	50 8 4½
Hodge, H. A.	ditto	ditto	Copying in Companies Registration Branch, and Postal emergency work.	37 3 11
Hole, A. E.	ditto	ditto	Copying in Companies Registration Branch.	38 1 10½
Howatson, J. P.	ditto	ditto	Copying in Companies Registration Branch, Postal emergency work, and apportionment of County Council Licences.	33 7 3
Lanchester, R.	ditto	ditto	Copying in Companies Registration Branch.	39 3 11½
Lee, W.	ditto	ditto	Copying in Companies Registration Branch, and apportionment of County Council Licences.	41 11 4½
Lomax, G. D.	ditto	ditto	ditto - ditto - ditto	50 4 7½
Longley, H. W.	ditto	ditto	Copying in Companies Registration Branch.	35 1 6
Moore, H. W.	ditto	ditto	Copying in Companies Registration Branch, and Postal emergency work.	34 3 4½
Pittman, J.	ditto	ditto	Copying in Companies Registration Branch.	32 6 10
Prichard, J. O.	ditto	ditto	Copying in Companies Registration Branch, and Postal emergency work.	39 6 8½
Rowe, J. D.	ditto	ditto	Copying in Companies Registration Branch, and apportionment of County Council Licences.	45 18 7½
Stonestreet, G. W.	ditto	ditto	Copying in Companies Registration Branch.	34 3 9
Swain, H. H.	Second Division Clerk (Higher Grade).	ditto	ditto - ditto - ditto	25 6 6
Taylor, A. E.	Minor Staff Officer	ditto	ditto - ditto - ditto	32 14 4½
Whittle, F. N.	Second Division Clerk.	ditto	Copying in Companies Registration Branch, Postal emergency work, and apportionment of County Council Licences.	49 19 3
Barnes, E. C.	First Class Super- intendent.	Stamping	Overtime in Stamping Department	29 12 6
Rossetti, W. M.	Assistant Secre- tary (retired).	Secretaries'	Valuing pictures in connection with the assessment of Death duties.	134 10 -

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 2.

## INLAND REVENUE.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D., E., *Excess.*  
H., I., K., N., P., S., T., and V.

2. Sub-Head A., Salaries, Wages, and Allowances in addition to Salaries, &c. The *Extra*  
expenditure under this Sub-Head includes a gratuity of 58*l.* 13*s.* 2*d.* awarded under *Statutory*  
Treasury Minute of the 17th March 1894 to a female typist on her marriage. *Gratuity.*

3. The Amount to be Surrendered is, as shown by the Account, 4,596 19*s.* 2*d.* *Surplus.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	1,917,272	-	-
Expenditure ( <i>Gross</i> ) - - - - -	1,914,713	6	2
Net Surplus - - -	£. 2,558	13	10

*Add,—*

Appropriations in Aid realised in excess of the Estimate - - - - -	2,038	5	4
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Total Amount to be Surrendered - -	£. 4,596	19	2
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## EXTRA RECEIPTS, payable to EXCHEQUER.

4. A sum of 29*l.* 15*s.* 2*d.* has been paid into the Exchequer out of the Local Loans Fund, *Local Loans*  
in part repayment of the expenses of the Inland Revenue Department in connection with *Fund.*  
the administration of that Fund.

Further sums for Fee and Patent Stamps, sold during the year 1897-98, in connection *Fee and*  
with the Inland Revenue Department, have also been paid into the Exchequer, viz. :— *Patent*  
*Stamps.*

	£.	s.	d.
Colonial Stock - - - - -	50	-	-
Companies Registration (England and Ireland)	77,606	3	3
Newspaper Registration (England and Ireland)	347	-	-

which, together with the first-mentioned sum, amount to a total of 78,032*l.* 18*s.* 5*d.*

## REVENUE.

5. The receipt side of the Revenue Account has been subjected to a test examination *Test of*  
in London, Edinburgh, and Dublin. The items of Revenue selected for test were *Revenue.*  
found to have been duly brought to account, and the Inland Revenue Department and  
Treasury have been so informed.

The payment side has, as usual, been examined in greater detail.

6. In the course of examining the payment side of the Revenue Account it was found *Absence of*  
that a repayment had been made out of current receipts from Land Tax of a sum of *means of*  
477*l.* 15*s.*, representing the arrears for a period of 97½ years of an annual sum of 4*l.* 18*s.*, *verifying*  
the land tax on certain land at Swineshead in Lincolnshire which had been redeemed *Repayments*  
of Land Tax  
redeemed  
prior to  
1884.

In notice this case as, owing to the circumstance that the Inland Revenue records of  
repayments of Land Tax made prior to 1884 were not available for examination, the  
officers

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

officers of my Department were unable to obtain evidence that no part of the arrears of Land Tax, included in this claim, had been repaid before that date. From the reply to an inquiry upon the subject of this repayment, it appears that it was made under the advice of the solicitor to the Inland Revenue and with the approval of the Treasury.

Calculation  
of Estate  
Duty not  
covered  
by Finance  
Acts.

7. In connection with the Revenue Account, I have to notice the method of calculation adopted by the Inland Revenue Department in determining the amount of estate duty leviable in cases where the estate consists of more than one property, as it does not seem to be in strict accordance with the provisions of the Finance Acts of 1894 and 1896.

Section 4 of the Act of 1894 lays down with regard to estates of this kind, that all property passing on the death of the deceased "in respect of which estate duty is leviable shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the *principal value* thereof;" and under Section 17 of the Act of 1896 it is provided that "where the *principal value* of an estate comprises a fraction of 100*l.* in excess of 100*l.* or of any multiple of 100*l.*, such fraction shall be excluded from the value of the estate for the purpose of determining both the rate and the amount of duty."

For the purpose of determining the amount of duty leviable on an estate consisting of more than one property, it appears to be the practice of the Inland Revenue Department to treat each property as a distinct estate, so far as the deduction of the fraction of 100*l.* is concerned, and to exclude from the value of each separate property any such fraction as may be comprised therein.

In reply to an inquiry as to the authority for this practice, I have been informed that it is based upon an order of the Controller of Legacy Duties, dated 7th November 1896, which was issued upon the ground that "where a separate affidavit or account is presented by the accountable persons for the purpose of paying the Estate Duty on each distinct property, it becomes practically impossible to comply strictly with the provisions of the Finance Acts of 1894 and 1896."

If this is so, it would seem to be necessary that steps should be taken to amend the law for the purpose of regularising the practice.

A copy of the inquiry referred to, and of the reply thereto, is appended.

*Richd. Mills,*  
Comptroller and Auditor General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—continued.

CORRESPONDENCE referred to in the foregoing REPORT.

Query No. 19.

Exchequer and Audit Department,  
3 October 1898

Description of the Voucher.	Answer or Explanation of the Accounting Officer.
February. Cashier's Account.	
Warrant No. 101a/98 [ * * * 1 deceased.	The sum of 5,697 <i>l.</i> 16 <i>s.</i> real property passed on the death of [ * * * ] the present deceased to [ * * * ] under a deed of settlement dated 30th August 1882.
Repayment of Estate Duty.	The sum of 1,184 <i>l.</i> 13 <i>s.</i> 9 <i>d.</i> real property passed on the same death to the same beneficiary, but under a different disposition, <i>i.e.</i> , the will of [ * * * ] proved on 17th April 1883.
Value, &c. in respect of which duty has been paid.      Net Capital, &c. upon which duty is payable.	A separate Account was presented by the accountable persons for the purpose of paying the Estate Duty on each distinct property, and by the order of the Controller of Legacy Duties (No. 50, dated 7th November 1896), the following rule is laid down: "It is ordered that, so far as regards the mode of dealing with the fraction in each of the Affidavits or Accounts, the property included therein is to be considered as if it were an Estate by itself."
Unascertained but probably over - - £. 50,000 - -	
5,697 16 -	5,697 16 -
1,184 13 9	1,184 13 9
£. 6,882 9 9	£. 6,882 9 9
Duty at 5 per cent. - - - { 280 - -      Duty at 4½ per cent.      252 - -	
55 - -	49 10 -
£. 335 - -	£. 301 10 -
Difference repaid - £. 33 10 -	
In the case of composite estates, such as the present, it appears to be the practice to exclude from each part of the estate any fraction of 100 <i>l.</i> that may be comprised therein, for the purpose of determining the amount of duty. As Section 4 of the Finance Act of 1894 lays down that all property passing on the death of the deceased "shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the principal value thereof," and as Section 17 of the Finance Act of 1896 refers to "the principal value of an estate," as the value from which the fraction of 100 <i>l.</i> shall be excluded, it would seem that the deduction, allowed by the latter section, should be made from the aggregate value of an estate and not from the value of each separate component part.	The fraction of 100 <i>l.</i> was excluded from each of these Accounts in assessing the duty in accordance with the terms of the order quoted.
An explanation of the grounds upon which the practice of the Board is based is requested.	The reason for this practice is thus expressed by the Controller: "Where a separate Affidavit or Account is presented by the accountable persons for the purpose of paying the Estate Duty on each distinct property, it becomes practically impossible to comply strictly with the provisions of the Finance Acts 1894 and 1896, with regard to the fraction of 10 <i>l.</i> in the former, and of 100 <i>l.</i> in the latter, because, although it is admitted that the principal value of the Estate means that of the notional 'one Estate,' described in Section 4 of the principal act arrived at by the aggregation of 'all property' passing at the death of the deceased, it would be impossible to determine the fraction to be dealt with until the value of every one of the distinct properties so passing was disclosed, whilst accountable persons present Affidavits or Accounts at different times, and independently, and must be informed then and there of the amount of duty payable by them. Nor would it be practicable to inform the accountable persons that the amount of duty in each case was subject to a slight readjustment on this point when the Department became aware of all the separate properties passing."
Warrant herewith.	

(signed) C. Turner Accountant General

[11 October 1898.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3. - - - - -

POST OFFICE. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Charges, Government Annuities and Insurances, and the Collection of the Post Office Revenue in the Year

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
CHIEF OFFICES.				
LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries - - - -	1,593,270 - -	1,613,895 18 3	12,324 1 9	- -
Ditto - - (Additional)	32,950 - -			
2. Travelling - - - -	7,500 - -	8,370 7 10½	- -	870 7 10½
3. Commission on Issue and Payment of Money Orders and Postal Orders	95,000 - -	79,936 2 2½	15,063 17 9½	- -
4. Trip Allowances (United Kingdom) -	35,000 - -	35,882 - 11	- -	882 - 11
5. Police and Firemen - - - -	3,720 - -	3,557 18 2	162 1 10	- -
6. Uniform Clothing (United Kingdom) - - - -	109,870 - -	117,076 7 1½	- -	7,206 7 1½
7. Rent, &c. - - - -	23,400 - -	23,780 17 6	- -	380 17 6
8. Water, Fire Insurance, &c. - -	5,000 - -	3,971 - 9½	1,028 19 2½	- -
9. Law Charges - - - -	3,400 - -	2,626 1 9½	773 18 2½	- -
10. Advertisements - - - -	150 - -	121 1 1	28 18 11	- -
11. Marriage Gratuities (United Kingdom) - - - -	1,300 - -	2,535 10 3	- -	1,235 10 3
12. Letter Boxes (United Kingdom) -	12,000 - -	13,091 5 9	908 14 3	- -
Ditto - - (Supplementary)	2,000 - -			
13. Gas, Electric Light, &c. - - -	18,500 - -	15,823 15 1½	2,676 4 10½	- -
14. Medicines (United Kingdom) - -	550 - -	437 10 11	112 9 1	- -
15. Stores - - - -	21,150 - -	19,616 1 10½	1,533 18 1½	- -
16. Incidental Expenses - - -	3,400 - -	3,472 16 6½	- -	72 16 6½
17. Losses by Default, Accident, &c. (United Kingdom) - - -	2,500 - -	2,281 11 1	218 8 11	- -
Carried forward - - - £.	1,970,660 - -	1,946,476 7 3	34,831 12 11½	10,648 - 2½

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.  
- - - - - POST OFFICE.

of the POST OFFICE SERVICES, the Expenses of Post Office Savings Banks, and ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. The additional amount provided in connection with a revision of the scales of pay was not all required in the year.
2. The travelling was exceptionally heavy during the year.
3. A change of practice in the method of dealing with these Commissions postponed the payment of about 16,000*l*.
4. There have been more trips than were anticipated.
5. The numbers of constables and firemen were reduced in the year.
6. The excess is due partly to increase of force and partly to increased contract prices.
7. The excess is due to a re-apportionment between the Postal and Telegraph Votes. (*See* Sub-Head B 3 (Telegraph), Vote V.)
8. Owing to the Engineering Strike it was not possible to spend during the year any portion of the 1,000*l*. provided for new engines, lifts, &c., at Mount Pleasant.
9. Cannot be accurately estimated.
- 10.
11. There were more retirements on marriage than was anticipated.
12. The supplementary amount provided was not all required in the year.
13. The cost of maintenance of the electric light was considerably less than anticipated. Also a portion of the new works provided for had to be held over.
14. A fluctuating item.
15. Due to economies in the supply of string, dated stamps, &c.
16. } A fluctuating item.
17. }

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.— <i>continued.</i>				
CHIEF OFFICES— <i>continued.</i>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,970,660 - -	1,946,476 7 3	34,831 12 11½	10,648 - 2½
DUBLIN.				
18. Salaries, Wages, and Allowances additional to Salaries - - -	96,850 - -	98,339 8 10½	- -	1,259 8 10½
Ditto - - - (Additional)	230 - -			
19. Travelling - - - - -	700 - -	875 7 7	- -	175 7 7
20. Commission on Issue and Payment of Money Orders and Postal Orders -	6,150 - -	6,209 18 11	- -	59 18 11
21. Rent, &c. - - - - -	650 - -	857 14 1	- -	207 14 1
22. Law Charges - - - - -	750 - -	507 6 -	242 14 -	- -
23. Advertisements - - - - -	30 - -	29 18 -	- 2 -	- -
24. Stores - - - - -	1,140 - -	812 17 2	327 2 10	- -
25. Gas - - - - -	1,200 - -	1,133 1 6	66 18 6	- -
26. Water - - - - -	100 - -	129 14 8	- -	29 14 8
27. Incidental Expenses - - - -	130 - -	160 11 6	- -	30 11 6
EDINBURGH.				
28. Salaries, Wages, and Allowances additional to Salaries - - -	84,310 - -	86,188 18 2	- -	1,558 18 2
Ditto - - - (Additional)	320 - -			
29. Travelling - - - - -	50 - -	28 13 11	21 6 1	- -
30. Commission on Issue and Payment of Money Orders and Postal Orders -	7,450 - -	7,295 1 10	154 18 2	- -
31. Rent, &c. - - - - -	720 - -	873 - 8	- -	153 - 8
32. Law Charges - - - - -	50 - -	42 3 4	7 16 8	- -
33. Advertisements - - - - -	10 - -	- - -	10 - -	- -
34. Stores - - - - -	1,400 - -	1,506 14 2	- -	106 14 2
35. Gas - - - - -	925 - -	1,574 18 11	- -	649 18 11
36. Water - - - - -	180 - -	140 13 8	39 6 4	- -
37. Incidental Expenses - - - -	165 - -	221 16 2	- -	56 16 2
TOTAL of Sub-Head A. - - - £.	2,138,670 - -	2,153,404 6 4½	35,701 17 6½	14,936 3 11½
(Additional) - - -	33,500 - -			
(Supplementary) - - -	2,000 - -			
Net Surplus - - - £ 20,765. 13. 7½.				



REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

18. The additional amount provided in connection with a revision of the scales of pay was insufficient.
19. Same as No. 2.
20. The excess is due to increase of business.
21. A new rental became payable in the year.
22. Cannot be accurately estimated.
- 23.
24. Less string and wax were required during the year than was anticipated.
25. Less gas was used in the Dublin Office.
26. Mainly owing to the payment of water rate on the new Parcel Office at Amiens Street.
27. A fluctuating item.
28. Mainly owing to an increase in the force of Town Postmen.
29. There was less travelling than usual.
30. The saving is due to Edinburgh Town Sub-Offices being paid by salaries instead of by commissions.
31. The excess is due to grants for office accommodation made to Edinburgh Town Sub-Offices.
- 32.
33. There were no advertisements.
34. The demand for Stores was greater than was anticipated.
35. The excess is mainly due to expenditure postponed from last year owing to change in the mode of supplying the electric current.
36. The amount provided on account of the enlargement of the Chief Office was not all required.
37. Grants of Office Expenses at Town Sub-Offices.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.								
			Less than Granted.			More than Granted.					
SUB-HEAD B.—											
SURVEYORS.											
UNITED KINGDOM.			£.	s.	d.	£.	s.	d.	£.	s.	d.
1. Salaries and Allowances - - -	46,170	- -	44,984	8	2½	1,185	11	9½	-	-	-
2. Travelling - - -	21,000	- -	23,198	2	8	1,801	17	4	-	-	-
(Supplementary)	4,000	- -									
TOTAL of Sub-Head B. - - £.	67,170	- -	68,182	10	10½	2,987	9	1½	-	-	-
(Supplementary)	4,000	- -									
SUB-HEAD C.—			Surplus - - £. 2,987. 9. 1½.								
PROVINCIAL ESTABLISHMENTS.											
ENGLAND AND WALES.											
1. Salaries of Postmasters, Sub-Postmasters, and Clerks, Allowances for Assistance, and Wages of Postmen, &c. - - -	2,668,770	- -	2,758,414	11	1	4,955	8	11	-	-	-
Ditto - - (Additional)	61,100	- -									
Ditto - - (Supplementary)	33,500	- -									
2. Travelling - - -	16,000	- -	17,977	18	-	-	-	-	1,977	18	-
3. Rent, &c. - - -	47,500	- -	48,638	13	8	-	-	-	1,138	13	8
4. Water, &c. - - -	2,550	- -	2,727	17	2½	-	-	-	177	17	2½
5. Fuel and Light - - -	40,500	- -	38,675	13	8	1,824	6	4	-	-	-
6. Stationery - - -	3,600	- -	3,798	19	11	-	-	-	198	19	11
7. Incidental Expenses - - -	6,490	- -	7,099	6	-¾	-	-	-	609	6	-¾
IRELAND.											
8. Salaries of Postmasters, Sub-Postmasters, and Clerks, Allowances for Assistance, and Wages of Postmen, &c. - - -	224,610	- -	232,337	16	5½	1,222	3	6½	-	-	-
Ditto - - (Additional)	5,950	- -									
Ditto - - (Supplementary)	3,000	- -									
9. Travelling - - -	2,500	- -	3,050	14	2	-	-	-	550	14	2
10. Rent, &c. - - -	3,230	- -	3,235	-	4½	-	-	-	5	-	4½
11. Water, &c. - - -	70	- -	72	15	10½	-	-	-	2	15	10½
12. Fuel and Light - - -	1,650	- -	1,648	4	3	-	1	15	9	-	-
13. Stationery - - -	10	- -	-	1	-	-	9	19	-	-	-
14. Incidental Expenses - - -	1,330	- -	1,220	13	3	109	6	9	-	-	-
SCOTLAND.											
15. Salaries of Postmasters, Sub-Postmasters, and Clerks, Allowances for Assistance, and Wages of Postmen, &c. - - -	381,450	- -	391,900	19	10¼	4,374	-	1¾	-	-	-
Ditto - - (Additional)	9,325	- -									
Ditto - - (Supplementary)	5,500	- -									
16. Travelling - - -	2,100	- -	2,563	13	10	-	-	-	463	13	10
17. Rent, &c. - - -	6,630	- -	6,610	12	11	19	7	1	-	-	-
18. Water, &c. - - -	300	- -	317	12	6	-	-	-	17	12	6
19. Fuel and Light - - -	3,350	- -	2,096	5	1½	1,253	14	10½	-	-	-
20. Stationery - - -	10	- -	3	12	6½	6	7	5½	-	-	-
21. Incidental Expenses - - -	1,230	- -	1,287	7	2¾	-	-	-	57	7	2¾
TOTAL of Sub-Head C. - - £.	3,413,880	- -	3,523,678	9	-	13,776	9	10¼	5,199	18	10¼
(Additional)	76,375	- -									
(Supplementary)	42,000	- -									
Net Surplus - -			£. 8,576. 11. -.								

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued.*

## Explanation of the Causes of Variation between Expenditure and Grant.

1. Some vacancies caused a reduction of expenditure.
2. Some travelling services were performed by Postmasters instead of by Surveyors. *See Sub-Head C. 2.*

1. The additional amount provided for increase of force and increased rates of pay was not all required.
2. *See Sub-Head B. 2.*
3. The expenditure on Office Fittings, &c., was larger than was anticipated.
4. The consumption of water was greater than was anticipated.
5. Owing to the Engineering Strike, part of the amount provided for boilers, engines, and dynamos for the new Post Office at Liverpool was not expended.
6. There was more stationery purchased locally than was anticipated.
7. The payments for office expenses were increased in the year.

8. The additional amount provided for increase of force and increased rates of pay was not all required.
9. There was more travelling than was anticipated.
- 10.
- 11.
- 12.
- 13.
14. A fluctuating item.

15. The additional amount provided for increase of force and increased rates of pay was not all required.
16. There was more travelling than was anticipated.
- 17.
- 18.
19. Owing to delay in the building works, only about 100*l.* out of the 825*l.* provided for the electric lighting of the Dundee new Post Office could be expended during the year. Also owing to the favourable winter, the cost of fuel, &c., was less than anticipated.
- 20.
21. A fluctuating item.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUB-HEAD D.—						
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.						
1. Salaries, Wages, and Allowances -	4,559 - -	4,526 4 2	32 15 10	-	-	-
2. Rent - - - - -	416 - -	415 2 8	- 17 4	-	-	-
3. Incidental Expenses - - - -	150 - -	60 13 7	89 6 5	-	-	-
TOTAL of Sub-Head D. - - £.	5,125 - -	5,002 - 5	122 19 7	-	-	-
SUB-HEAD E.—						
POST OFFICE SAVINGS BANKS.						
UNITED KINGDOM.						
1. Salaries, Wages, and Allowances -	340,800 - -	323,033 19 2	17,891 - 10	-	-	-
Ditto - - - - - ( <i>Additional</i> )	125 - -					
2. Maintenance and Repair of Buildings, &c. - - - - -	3,150 - -	3,153 17 2	-	-	3 17 2	-
3. Water, &c. - - - - -	710 - -	540 16 7	169 3 5	-	-	-
4. Supply and Repair of Furniture -	950 - -	1,214 10 2	-	-	264 10 2	-
5. Fuel and Light - - - - -	3,120 - -	1,945 13 9	1,174 6 3	-	-	-
6. Stationery, &c. - - - - -	12,500 - -	13,939 12 5	-	-	1,439 12 5	-
7. Law Charges - - - - -	500 - -	718 13 5	-	-	218 13 5	-
8. Travelling - - - - -	1,000 - -	1,000 17 4	-	-	- 17 4	-
9. Losses by Default, Accident, &c. -	500 - -	1,265 2 7	-	-	765 2 7	-
10. Uniform Clothing - - - - -	330 - -	310 9 5	19 10 7	-	-	-
11. Conveyance of Correspondence -	68,000 - -	70,592 15 -	-	-	2,592 15 -	-
12. Incidental Expenses - - - - -	200 - -	324 14 11	-	-	124 14 11	-
13. Superannuations and other Non-effective Charges - - - - -	6,500 - -	7,573 17 1	-	-	1,073 17 1	-
14. Rent, &c. - - - - -	2,396 - -	1,593 10 -	802 10 -	-	-	-
15. Rates - - - - -	3,300 - -	2,973 - 11	326 19 1	-	-	-
16. Purchase of Land, &c. - - - -	21,000 - -	-	21,000 - -	-	-	-
17. New Buildings and Works - -	2,300 - -	5,293 13 2	-	-	2,993 13 2	-
18. Marriage Gratuities - - - - -	650 - -	865 4 4	-	-	215 4 4	-
( <i>Additional</i> )	467,906 - -	436,340 7 5	41,383 10 2	-	9,692 17 7	-
Deduct,—	125 - -					
19. Appropriation in Aid - - - -	467,891 - -	436,340 7 5	-	-	-	-
( <i>Additional</i> )	125 - -					
NET TOTAL of Sub-Head E. £.	15 - -	-	-	-	-	-
Surplus on Gross Amount - - £. 31,690 12 7						
Deficiency on Appropriation in Aid - 31,675 12 7						
Net Surplus - - £. 15 - -						

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

- 1.
- 2.
3. The sum of 80*l.* provided for Contingencies was not required.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.* - - - - -

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
<b>SUB-HEAD F.—</b>						
<b>GOVERNMENT ANNUITIES AND LIFE INSURANCE.</b>						
UNITED KINGDOM.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
1. Salaries and Allowances - - -	2,645 - -	2,198 11 8	446 8 4	-	-	
2. Stationery - - - - -	200 - -	200 - -	-	-	-	
3. Stamps on Contracts - - -	55 - -	32 7 4	22 12 8	-	-	
4. Fees to Medical Examiners - -	250 - -	126 10 -	123 10 -	-	-	
5. Travelling - - - - -	5 - -	-	5 - -	-	-	
6. Incidental Expenses - - -	2 - -	-	2 - -	-	-	
<i>Deduct,—</i>	3,157 -	2,557 9 -	599 11 -	-	-	
7. Appropriation in Aid - - -	2,877 - -	2,304 8 6	-	-	572 11 6	
NET TOTAL of Sub-Head F. - - £.	280 - -	253 - 6	599 11 -	-	572 11 6	
<b>SUB-HEAD G.—</b>						
		Net Surplus - - £. 26 19 6				
<b>CONVEYANCE OF MAILS.</b>						
<b>IN ENGLAND AND WALES.</b>						
1. By Railway - - - - -	661,770 - -	668,748 8 2	-	-	6,978 8 2	
2. By Road - - - - -	317,500 - -	316,416 11 9	1,083 8 3	-	-	
3. By Private Ships (United Kingdom)-	4,240 - -	4,063 18 5½	176 1 6½	-	-	
5. Tolls and Ferryage - - - -	230 - -	241 6 1	-	-	11 6 1	
6. Mail Bags, &c. (United Kingdom) -	34,500 - -	42,129 1 11½	-	-	5,629 1 11½	
Ditto - - - - (Supplementary)	2,000 - -					
7. Rent, &c. - - - - -	4,950 - -	4,828 17 11½	121 2 -½	-	-	
8. Incidental Expenses - - - -	27,000 - -	29,878 10 -	-	-	2,878 10 -	
<b>IN IRELAND.</b>						
9. By Railway - - - - -	169,060 - -	163,986 3 9	5,073 16 3	-	-	
10. By Road - - - - -	38,900 - -	39,355 5 11	-	-	455 5 11	
11. Wages of Mail Guards - - -	120 - -	-	120 - -	-	-	
12. Tolls and Ferryage - - - -	350 - -	352 10 8½	-	-	2 10 8½	
13. Incidental Expenses - - - -	5,550 - -	5,638 19 2	-	-	88 19 2	
<b>IN SCOTLAND.</b>						
14. By Railway - - - - -	208,710 - -	211,562 10 -	-	-	2,852 10 -	
15. By Road - - - - -	19,750 - -	20,901 4 1	-	-	1,151 4 1	
16. Tolls and Ferryage - - - -	1,450 - -	1,410 10 4½	39 9 7½	-	-	
17. Incidental Expenses - - - -	11,000 - -	11,375 - 4	-	-	375 - 4	
Carried forward - - - £	1,507,080 - -	1,520,888 18 8½	6,613 17 8½	-	20,422 16 5	

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued*.

## Explanation of the Causes of Variation between Expenditure and Grant.

1. )
2. )
3. ) The Life Insurance business was less than was anticipated.
4. )
5. )
6. )

7.

1. Increased payments, under a new Contract, including arrears, amounting to 6,200*l.* were paid to the Taff Vale Railway.
2. The amount provided for probable increase was not all required.
3. Fewer letters and parcels were conveyed by Private Ships than was anticipated.
- 5.
6. The increased expenditure is due to the extra bags and baskets required to meet the increase of business caused by the reduction of Postal Rates in connection with the Queen's Jubilee.
7. Schemes involving increased rents at Normanton and Plymouth did not mature as rapidly as anticipated.
8. Cannot be accurately estimated.
9. No part of the amount provided for the probable variations of awards and agreements, &c., was required.
10. Due to a payment postponed from the previous year owing to litigation between the members of a firm of Contractors for Road Service.
11. The last of these officers retired in January 1897.
- 12.
13. Same as No. 8.
14. Due to arrears paid to the Great North of Scotland Railway on the conclusion of a new contract.
15. Improved Mail Cart Services.
16. A fluctuating item.
17. Same as No. 8.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,507,080 - -	1,520,888 18 8½	6,613 17 8½	20,422 16 5
<b>SUB-HEAD G.—<i>continued.</i></b>				
CONVEYANCE OF MAILS— <i>continued.</i>				
ABROAD. (a)				
18. Conveying Mails across the Isthmus of Panama, &c. - - -	4,500 - -	4,400 1 9	99 18 3	- -
19. Officers in charge of Eastern Mails -	2,060 - -	1,891 17 5	168 2 7	- -
21. Incidental Expenses - - -	750 - -	630 2 7	119 17 5	- -
TOTAL of Sub-Head G. - - £. (Supplementary)	1,512,390 - - 2,000 - -	1,527,811 - 5½	7,001 15 11½	20,422 16 5
		Net Deficit - -	£. 13,421. -. 5½.	
<b>SUB-HEAD H.—</b>				
Purchase of Sites and Buildings -	47,500 - -	(b) 85,313 6 6	7,186 13 6	- -
Ditto - - - (Supplementary)	45,000 - -			
<b>SUB-HEAD I.—</b>				
Superannuations and other Non- Effective Charges - - -	217,810 - -	221,688 6 2	- -	3,878 6 2
<b>SUB-HEAD K.—</b>				
Manufacture of Postage Stamps, &c. -	177,500 - -	(c) 166,535 12 7	10,964 7 5	-
<b>SUB-HEAD L.—</b>				
	Estimated.	Realised.	Less than Estimated.	More than Estimated.
Appropriations in Aid - - -	113,880 - -	149,305 3 7	- -	35,425 3 7

(a) The Postage collected on behalf of Foreign Countries and Colonies is shown in the Revenue Account of the Post Office, which annually appears in the Finance Accounts presented to Parliament.

(b) The sum of 6917, being the proceeds of the sale of old materials on sites purchased out of the Post Office Vote, was received and brought to account by the Office of Works.

(c) The value of all materials of post cards, wrappers, &c., issued to Postmasters for sale in the year, was 90,048.



REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

18. The correspondence, which is paid for by weight, was less than was anticipated.
19. There was a reduction of travelling expenses due partly to the early arrival at Brindisi of many homeward packets, and partly to the re-arrangement of Time Tables under a new contract.
21. A fluctuating item.

The proportion of the expenditure chargeable to the Telegraph Service was larger than was anticipated. (*See Sub-Head N. (Telegraph), Vote V.*)

The amount provided for probable increase was insufficient.

There was a large falling off in the demand for Post Cards and Wrappers.

## REVENUE DEPARTMENTS AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

## VOTE 3.—POST OFFICE—continued.

## L.—APPROPRIATIONS IN AID.—Year ended 31st March 1898.

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Explanation of the Causes of Variation between Estimates and Receipts.
		£. s. d.	£. s. d.	
A.	Rent of such portions of Metropolitan Post Offices as are let . . . . .	2,500 - -	2,092 14 5½	A.—Some premises were unlet during the year. Rents to the amount of 47l. 14s. 1d. were written off in the year as irrecoverable.
A.	Void Money Orders . . . . .	3,400 - -	3,743 14 4½	A.—The amount includes 988l. 2s. 10½d. gain on conversion of French Money Orders.
A.	Void Postal Orders . . . . .	10,000 - -	10,430 5 8	A.—The amount written off as Void is reduced by the sum of 86l. -s. 4d. allowed to Postmasters for paid Postal Orders lost in transit to Chief Offices.
A. & C.	Poundage on Postage Stamps purchased from the Public by certain Postmasters . . . . .	1,900 - -	2,132 15 9½	A. & C.
C.	Rent of such portions of Provincial Post Offices as are let . . . . .	1,910 - -	2,058 19 - ½	C.—Increased rental became payable in the year.
G.	(Contribution to Cost of Conveying Mails between Dublin and Queens-town, by Messrs. Ismay, Imrie & Co. . . . .	1,000 - -	750 - -	G.—Three quarters' contributions only were received in the year. (Five quarterly payments were received in the year 1896-97).
G.	Contribution to Cost of earlier transmission of Outward American Mail on Saturdays by Cunard Steamship Company . . . . .	340 - -	337 13 4	G.
G.	Portion of the Salaries and Expenses of Officers travelling in £. charge of Indian Mails, to be repaid by the Indian Government . *1,000	- - -	- - -	G.
G.	Portion of the Cost of Mail Bags, to be repaid by the Indian Government . *200	- - -	- - -	G.
K.	Government Departments, for over-printed Stamps . . . . .	20,000 - -	17,404 8 -	K.—An over-estimate.
	Fines and Penalties . . . . .	30 - -	30 17 8	
	Miscellaneous Receipts . . . . .	4,800 - -	39,731 - 2½	The excess is mainly attributable to the receipt of the sums of 18,750l., 11,062l. 10s., and 2,700l. for the sale of the sites of the old Post Offices at Leeds, Cardiff, and Wolverhampton, respectively.
E.	Conveyance of Savings Bank Correspondence . . . . .	68,000 - -	70,592 15 -	Increase of business.
	TOTAL . . . . £.	113,880 - -	149,305 3 7	

\* These sums will be recovered from the Government of India in its Account with this Department for Packet Service.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

## S U M M A R Y.

Sub-Head	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Chief Offices - - - -	2,138,670 - -	2,153,404 6 4½	20,765 13 7½	—
	Ditto - - - (Additional)	33,500 - -			
	Ditto - (Supplementary)	2,000 - -			
B.	Surveyors - - - -	67,170 - -	68,182 10 10½	2,987 9 1½	—
	Ditto - - (Supplementary)	4,000 - -			
C.	Provincial Establishments - -	3,413,880 - -	3,523,678 9 -	8,576 11 -	—
	Ditto - - (Additional)	76,375 - -			
	Ditto - - (Supplementary)	42,000 - -			
D.	Establishments in the Colonies and Agents Abroad - -	5,125 - -	5,002 - 5	122 19 7	—
E.	Post Office Savings Banks - -	(Net) 15 - -	- -	15 - -	—
F.	Government Annuities and Life Insurances - - - -	(Net) 280 - -	253 - 6	26 19 6	—
G.	Conveyance of Mails - - -	1,512,390 - -	1,527,811 - 5¾	-	13,421 - 5¾
	Ditto - - (Supplementary)	2,000 - -			
H.	Purchase of Sites and Buildings -	47,500 - -	85,313 6 6	7,186 13 6	—
	Ditto - - (Supplementary)	45,000 - -			
I.	Superannuations and other Non-Effective Charges - - -	217,810 - -	221,688 6 2	- -	3,878 6 2
K.	Manufacture of Postage Stamps, &c.	177,500 - -	166,535 12 7	10,964 7 5	—
	Original - 7,580,340	7,785,215 - -	7,751,868 12 10¾	50,645 13 9	17,299 6 7¾
	Additional 109,875				
	Supplementary 50,000				
	Ditto 45,000				
	GROSS TOTAL				
	NET SURPLUS OF GROSS ESTIMATE over Expenditure.				
	£. 33,346 7 1½				
	SURPLUS OF APPROPRIATIONS in Aid Realised.				
L.	Appropriations in Aid - -	113,880 - -	149,305 3 7	£. 35,425 3 7	
	NET TOTAL - - - £.		7,602,563 9 3¾	£. 68,771 10 8¼	

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

## EXTRA REMUNERATION.

Rank of Officer.	Service for which Extra Remuneration was made.	Amount.	Vote.
A Second Class Clerk, Secretary's Office -	Services as Secretary to Eastern Mails Committee - - - }	£. s. d. 50 - -	Vote III., Post Office.

The Surplus of 78,844l. 17s. 8d., shown on the Account of the Vote "Post Office," for the year ended 31st March 1897, has been surrendered.

*F. E. Smith,*  
Principal Book-keeper.

General Post Office, }  
29 November 1898. }

*James J. Cardin,*  
Comptroller and Accountant General,  
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under the following Sub-Heads, viz. :— Excess.

A. 2, 4, 6, 7, 11, 16, 18, 19, 20, 21, 26, 27, 28, 31, 34, 35, 37.—Chief Offices.

C. 2, 3, 4, 6, 7, 9, 10, 11, 16, 18, 21.—Provincial Establishments.

E. 2, 4, 6, 7, 8, 9, 11, 12, 13, 17, 18.—Post Office Savings Banks.

G. 1, 5, 6, 8, 10, 12, 13, 14, 15, 17.—Conveyance of Mails.

I.—Superannuations and other Non-Effective Charges.

2. Sub-Head E. 9.—Losses by Default, Accident, &c.—With reference to the Excess Expenditure under this Sub-Head in respect of which the explanation given is that it is “a fluctuating item,” I may mention that it appears to have been occasioned by a heavy loss, amounting to 791*l.* 16*s.* 2*d.*, arising out of embezzlements in connection with Savings Banks Accounts by the late Sub-Postmaster of Trealaw, who was convicted and sentenced to four years’ penal servitude. Insufficient explanation of Excess.

3. Sub-Head D. 16.—Purchase of Land, &c.—Out of the amount of 21,000*l.* provided for the Purchase of Land, &c., no expenditure has taken place, the contemplated purchases of premises in the City having been abandoned, as stated in the explanation upon the account, in view of the scheme for removing the Central Savings Bank to West Kensington. Purchase of Land, &c.

4. Sub-Head L.—Appropriations in Aid.—The very large excess of actual over estimated Appropriations in Aid under “Miscellaneous Receipts” is explained by the fact that sums amounting to 32,512*l.* 10*s.* have been received within the year and credited to this Sub-Head in respect of the Sale of the sites of old Post Offices at Leeds, Cardiff, and Wolverhampton. Appropriations in Aid.

5. In addition to the Extra Remuneration noted on the Appropriation Account, 48*l.* 10*s.* 7*d.* has been paid to Mr. J. L. Viney, Postmaster, Douglas, Isle of Man, for commission on the sale of Insular Fee Stamps. Extra Remuneration

6. The Amount to be Surrendered is, as shown by the Account, 68,771*l.* 10*s.* 8*d.* Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	7,785,215	-	-
Expenditure ( <i>Gross</i> ) - - - - -	7,751,868	12	11
Net Surplus - - - - -	£.	33,346	7 1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	35,425	3	7
Total Amount to be Surrendered - - - - -	£.	68,771	10 8

REVENUE DEPARTMENTS; AND POST OFFICE PACKET AND TELEGRAPH SERVICES

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VOTE 3.—POST OFFICE—*continued.*

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## STORE ACCOUNTS.

Examina-  
tion of Store  
Accounts.

7. A test examination has been made of the Store Accounts at the office of the Controller of Postal Stores in London, Dublin, and Edinburgh, with generally satisfactory results.

## REVENUE.

Examination  
of Revenue  
Account.

8. The Account of Postal Revenue has been subjected to a test examination at the Chief Offices in London, Dublin, and Edinburgh, with generally satisfactory results, and the Department and the Treasury have been so informed.

*Richd. Mills,*  
Comptroller and Auditor General.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the POST OFFICE PACKET SERVICE, in the Year ended 31st March 1898, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	CONTRACTS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	United Kingdom - - - -	170,440 - -	166,537 11 -	3,902 9 -	—
B.	Europe - - - - -	25,000 - -	25,000 - -	- - -	—
C.	America - - - - -	222,250 - -	228,576 11 5	- - -	6,326 11 5
D.	Africa - - - - -	29,400 - -	29,303 16 9	96 3 3	—
E.	Asia and Australia - - -	435,000 - -	430,770 14 4	4,229 5 8	—
F.	Canada and China - - -	60,000 - -	60,000 - -	- - -	—
G.	Foreign and Colonial Parcels - -	8,000 - -	7,234 16 8	765 3 4	—
	PACKET ESTABLISHMENTS.				
H.	Salaries, Wages, and Allowances -	600 - -	586 2 7	13 17 5	—
I.	Travelling - - - - -	20 - -	19 15 7	- 4 5	—
K.	Incidental Expenses - - -	100 - -	70 11 10	29 8 2	—
L.	Pensions - - - - -	49 - -	48 13 -	- 7 -	—
	GROSS TOTAL - - £.	950,859 - -	948,148 13 2	9,036 18 3	6,326 11 5
				Net Surplus of Gross Estimate over Expenditure. £. 2,710 6 10	
	Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
M.	Appropriations in Aid - - -	200,712 - -	201,391 19 2	£. 679 19 2	
	NET TOTAL - - £.	750,147 - -	746,756 14 -	Total Surplus to be Surrendered. £. 3,390 6 -	

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Penalties, amounting to 1,150*l.*, were incurred by the Packet Company on the Kingstown and Holyhead Service. The Oban and Bunessan Service was suspended during the whole year, and there was a saving on Special Packets for Homeward American Mails. The sum of 2,000*l.*, provided for additional services, was not required.

C.—The correspondence for the United States, which is paid for by weight, was more than was provided for. An Imperial contribution of 3,500*l.* towards the cost of the Newfoundland Mail Service was authorised after the Estimates had been prepared.

E.—The subsidy payable to the Peninsular and Oriental Company was reduced under a new contract.

G.—The business was less than was anticipated.

H.—The expenditure for Extra Duty was less than was anticipated.

K.—A fluctuating item.

The Surplus of 4,021*l.* 15*s.* 3*d.*, shown on the Account of the Vote "Post Office Packet Service," for the year ended 31st March 1897, has been surrendered.

*F. E. Smith,*  
Principal Book-keeper.

*James J. Cardin,*  
Comptroller and Accountant General,  
Accounting Officer.

General Post Office, )  
29 November 1898.)

I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General.



REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

M.—APPROPRIATIONS IN AID.—Year ended 31st March 1898.

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.
		£. s. d.	£. s. d.
A.	Estimated deduction for excess of traffic in connection with the Mail Contract with the City of Dublin Steam Packet Company - - - - -	625 - -	—
A.	Amount repaid from the Vote for Highlands and Islands of Scotland (Public Works and Communications) on account of various services in Scotland - - - - -	10,000 - -	9,889 - -
C.	Estimated contributions to cost of West Indies Mail Service by Antigua, Barbados, British Guiana, Dominica, Grenada, Jamaica, Montserrat, Nevis, St. Kitts, St. Lucia, St. Vincent, Tobago, Tortola, and Trinidad - - - - -	17,650 - -	17,650 - -
E.	Contributions to cost of East Indies and China Mail — Services by India, Ceylon, Straits Settlements, and Hong Kong - - - - -	74,000 - -	70,900 - -
E.	Contributions to cost of Australian Mail Service by the Colonies of Victoria, New South Wales, and South Australia - - - - -	75,000 - -	74,500 - -
F.	Contributions to cost of Canada and China Service by the Dominion of Canada (15,000 <i>l.</i> ) and by the Admiralty (7,312 <i>l.</i> ) - - - - -	22,312 - -	27,340 12 6
	Contribution to cost of earlier transmission of Outward American Mail on Saturdays by Cunard Steamship Company - - - - -	1,125 - -	1,112 6 8
	TOTAL Appropriations in Aid - - - £.	200,712 - -	201,391 19 2

EXPLANATION of the Causes of Variation between Estimates and Receipts.

- A.—No amount was receivable under this head.
- A.—The amount repaid was reduced by 161*l.* owing to the suspension during the whole year of the Oban and Bunessan Service, but this reduction was lessened by the receipt of 50*l.* on account of the service between Stromness and South Isles.
- E.—The India Office reduced its contribution pending the settlement of the amount to be paid by India under a new contract.
- E.—The contribution was reduced in the year under a new contract.
- F.—The sum of 550*l.* was allowed to Canada for a share of Penalties incurred by the Contractors. Contributions for five quarters were brought to account within the year.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.  
POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under the following Sub-Head, viz. :—

CONTRACTS :—C.—America.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 3,390*l.* 6*s.*

	£.	s.	d.
Grant ( <i>Gross</i> ) - - - - -	950,859	-	-
Expenditure ( <i>Gross</i> ) - - - - -	948,148	13	2
Net Surplus - - -	£. 2,710	6	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	679	19	2
Total Amount to be Surrendered - - -	£. 3,390	6	-

*Richd. Mills,*  
Comptroller and Auditor General.

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VOTE 5.

POST OFFICE TELEGRAPHS.

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## VOTE 5.

## POST OFFICE TELEGRAPHS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries ended 31st March 1898, showing the Surplus or

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>SUB-HEAD A.—</b>				
SECRETARY'S OFFICES, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances additional to Salaries.	46,100 - -	46,196 3 2	263 16 10	- -
Ditto - - - (Additional)	360 - -			
2. Travelling - - - - -	2,500 - -	2,036 11 2	463 8 10	- -
3. Law Charges - - - - -	1,175 - -	712 12 8½	462 7 3½	- -
4. Incidental Expenses - - - -	1,600 - -	1,312 - 5	287 19 7	- -
TOTAL of Sub-Head A. - - £.	51,375 - -	50,257 7 5½	1,477 12 6½	—
(Additional) - - £.	360 - -			
<b>SUB-HEAD B.—</b>		Surplus - - - £. 1,477. 12. 6½.		
ACCOUNT DEPARTMENTS.				
1. Salaries, Wages, and Allowances additional to Salaries.	87,080 - -	86,153 14 4½	1,466 5 7½	- -
Ditto - - - (Additional)	540 - -			
2. Travelling - - - - -	1,000 - -	615 14 4	384 5 8	- -
3. Rent - - - - -	3,720 - -	3,406 8 -	313 12 -	- -
4. Gas - - - - -	270 - -	348 7 9	- -	78 7 9
5. Water, &c. - - - - -	100 - -	101 5 8	- -	1 5 8
6. Incidental Expenses - - - -	15 - -	103 11 11	- -	88 11 11
TOTAL of Sub-Head B. - - £.	92,185 - -	90,729 2 -½	2,164 3 3½	168 5 4
(Additional) - - £.	540 - -			
<b>SUB-HEAD C.—</b>		Net Surplus - - - £. 1,995. 17. 11½.		
MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.				
1. Salaries, Wages, and Allowances additional to Salaries.	276,220 - -	282,822 2 2½	- -	5,642 2 2½
Ditto - - - (Additional)	960 - -			
2. Travelling - - - - -	31,000 - -	30,206 18 3	3,823 1 9	- -
Ditto - - - (Additional)	3,030 - -			
3. Materials - - - - -	136,000 - -	(a) 137,246 19 8½	- -	1,246 19 8½
4. Rent, &c. - - - - -	6,300 - -	5,769 7 1	530 12 11	- -
5. Rates on Telegraph Wires, &c. -	2,470 - -	2,645 5 6	- -	175 5 6
6. Maintenance by Railway Companies and others.	86,750 - -	85,917 19 3	832 - 9	- -
7. Works carried out by Railway Companies and others, chargeable to Maintenance, &c.	11,750 - -	10,615 8 3½	1,134 11 8½	- -
8. Wayleaves - - - - -	38,700 - -	34,882 17 4½	3,817 2 7½	- -
9. Gas, Water, Fuel, &c. - - -	3,500 - -	3,407 19 5½	92 - 6½	- -
10. Incidental Expenses - - - -	1,550 - -	1,665 5 -½	- -	115 5 -½
11. Maintenance of Cable Ships - -	3,100 - -	3,815 19 5	- -	715 19 5
12. Royalties - - - - -	2,100 - -	2,319 14 8	- -	219 14 8
TOTAL of Sub-Head C. - - £.	599,440 - -	601,315 16 3½	10,229 10 3½	8,115 6 6½
(Additional) - - £.	3,990 - -			
Net Surplus - - - £. 2,114. 3. 8½.				

(a) Value of Stores in hand 31st March 1897, £. 369,075 7s. 6d. Value of Stores in hand 31st March 1898, £. 372,133 16s. 5½d. Increase in Year 1897-98, £. 3,058 8s. 11½d.

VOTE 5.

POST OFFICE TELEGRAPHS

and Working Expenses of the POST OFFICE TELEGRAPH SERVICE, in the Year  
Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Casual variation.

2. There was less travelling than was anticipated.

3. Cannot be accurately estimated.

4. A fluctuating item.

1. Vacancies and a transfer of force resulted in a reduction of this expenditure.

2. There was less travelling than was anticipated.

3. The Surplus is due to a re-apportionment between the Postal and Telegraph Votes. (See (Postal) Vote III., Sub-Head A. 7.)

4. The estimate was framed on the assumption that the premises in Fore Street would have been vacated by the Clearing House Branch before the beginning of the year. They were, however, not vacated until the end of September.

5.

6. This expenditure includes an unforeseen contribution of 91l. 5s. towards plant, &c., of the Clearing House Refreshment Room.

1. Increase of force and improved scales of pay.

2. There was less travelling chargeable to maintenance than was anticipated.

3. Casual variation.

4. The cost for storage of poles was less than was anticipated.

5. Some arrears for rates were paid in the year.

6. The claims of the Telephone Company for maintenance of certain trunk wires were only partially settled within the year.

7. Fewer works were carried out than was anticipated.

8. Certain claims for wayleaves in respect of the acquired trunk wires were not settled in the year.

9. Casual variation.

10. A fluctuating item.

11. The excess is owing to the cost of extensive repairs required by the cable ship "Monarch."

12. A new royalty became payable in the year.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
<b>SUB-HEAD D.—</b>						
<b>REMUNERATION TO RAILWAY COMPANIES, &amp;c.</b>	£.    s.    d.	£.    s.    d.	£.    s.    d.		£.    s.    d.	
Message Work at Railway Stations -	61,000 - - }	63,584 2 6	915 17 6		- - -	
Ditto - - - (Supplementary)	3,500 - - }				- - -	
TOTAL of Sub-Head D. - £.	61,000 - - }	63,584 2 6	915 17 6		- - -	
(Supplementary) £.	3,500 - - }				- - -	
<b>SUB-HEAD E.—</b>		Surplus - - - £. 915. 17. 6.				
<b>CENTRAL TELEGRAPH OFFICE, LONDON.</b>						
1. Salaries, Wages, and Allowances additional to Salaries.	401,480 - - }	415,513 7 5	2,086 12 7		- - -	
Ditto - - - (Additional) -	8,120 - - }				- - -	
Ditto - - - (Supplementary)	8,000 - - }				- - -	
2. Travelling - - - - -	100 - - -	19 11 1	80 8 11		- - -	
3. Rent - - - - -	2,170 - - -	2,169 10 -	- 10 -		- - -	
4. Gas and Electric Light - - -	2,970 - - -	3,039 18 2	- - -		69 18 2	
5. Water, &c. - - - - -	2,800 - - -	2,226 16 4	573 3 8		- - -	
6. Rates and Taxes - - - - -	1,350 - - -	1,347 2 -	2 18 -		- - -	
7. Incidental Expenses - - - -	3,500 - - -	4,461 10 7	- - -		961 10 7	
TOTAL of Sub-Head E. - - £.	414,370 - - }					
(Additional) - £.	8,120 - - }	428,777 15 7	2,743 13 2		1,031 8 9	
(Supplementary) £.	8,000 - - }					
<b>SUB-HEAD F.—</b>		Net Surplus - - - £. 1,712. 4. 5.				
<b>DISTRICT AND BRANCH POST OFFICES, AND RECEIVING OFFICES, LONDON.</b>						
1. Salaries, Wages, Allowances additional to Salaries, and Portage paid out.	229,530 - - }	225,232 8 5	5,437 11 7		- - -	
Ditto - - - (Additional) -	1,140 - - }				- - -	
2. Travelling - - - - -	800 - - -	654 15 10½	145 4 1½		- - -	
3. Rent - - - - -	10,300 - - -	10,093 8 1	206 11 11		- - -	
4. Rates and Taxes - - - - -	40 - - -	28 17 8	11 2 4		- - -	
5. Water, &c. - - - - -	350 - - -	360 16 3½	- - -		10 16 3½	
6. Gas and Electric Light - - -	2,400 - - -	2,511 18 9½	- - -		111 18 9½	
7. Incidental Expenses - - - -	110 - - -	67 18 6½	42 1 5½		- - -	
TOTAL of Sub-Head F. - - £.	243,530 - - }	238,950 3 8½	5,842 11 4½		122 15 1	
(Additional) - £.	1,140 - - }					
<b>SUB-HEAD G.—</b>		Net Surplus - - - £. 5,719. 16. 3½.				
<b>PROVINCIAL POST OFFICES. (UNITED KINGDOM.)</b>						
1. Salaries, Wages, Allowances additional to Salaries, and Portage paid out.	1,283,540 - - }	1,307,913 15 8	11,276 4 4		- - -	
Ditto - - - (Additional) -	14,650 - - }				- - -	
Ditto - - - (Supplementary)	21,000 - - }				- - -	
2. Travelling - - - - -	20,000 - - -	20,947 8 2½	- - -		947 8 2½	
3. Rent - - - - -	23,260 - - -	23,695 12 9	- - -		435 12 9	
4. Rates - - - - -	760 - - -	801 1 1	- - -		41 1 1	
5. Water, &c. - - - - -	1,420 - - -	1,447 9 8	- - -		27 9 8	
6. Fuel and Light - - - - -	18,500 - - -	16,847 4 2	1,652 15 10		- - -	
7. Stationery - - - - -	60 - - -	39 16 2½	20 3 9½		- - -	
8. Incidental Expenses - - - -	2,350 - - -	2,516 14 1½	- - -		166 14 1½	
TOTAL of Sub-Head G. - - £.	1,349,890 - - }	1,374,209 1 10¾	12,949 3 11½		1,618 5 10½	
(Additional) - £.	14,650 - - }					
(Supplementary) £.	21,000 - - }					
Net Surplus			- - £. 11,330. 18. 1½.			

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

The supplementary amount provided was not all required.

1. The additional amounts provided were not all required in the year.
2. There was less travelling than was anticipated.
- 3.
4. Casual variation.
5. The consumption of water at the General Post Office, West, was less than anticipated, the building not having been fully occupied during the earlier portion of the year.
- 6.
7. This expenditure includes the sum of 760*l.* for work performed in connection with the heating of the corridors of the General Post Office, West.

1. The saving is mainly due to the amounts provided for Telegraph Boy Messengers and for season assistance not being all required.
2. There was less travelling than was anticipated.
3. Arrangements involving increased rents in Fleet Street and Gracechurch Street were not completed during the year.
4. Casual variation.
- 5.
6. The consumption of gas was more than was anticipated.
7. A fluctuating item.

1. The supplementary amounts provided were not all required in the year.
2. There was more travelling than was anticipated.
3. The expenditure on office fittings, &c., was larger than anticipated.
4. } Casual variations.
5. }
6. Owing to the Engineering Strike part of the amount provided for boilers, &c., for the Liverpool new Post Office was not expended.
7. Less stationery was purchased locally than was anticipated.
8. A fluctuating item.

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<b>SUB-HEAD H.—</b>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Manufacture of Stamps, &c. - -	(a) 2,600 - -	2,553 7 9	46 12 3	- -
<b>SUB-HEAD I.—</b>				
Marriage Gratuities - - - -	2,400 - -	6,814 9 4	-	1,414 9 4
Ditto - - (Supplementary)	3,000 - -			
<b>SUB-HEAD K.—</b>				
Uniform Clothing - - - -	46,420 - -	51,025 17 9	-	105 17 9
Ditto - - (Supplementary)	4,500 - -			
<b>SUB-HEAD L.—</b>				
Stores - - - - -	6,810 - -	8,099 12 7	- -	1,289 12 7
<b>SUB-HEAD M.—</b>				
Superannuations, &c. - - -	52,800 - -	54,746 15 4	-	946 15 4
Ditto - - (Supplementary)	1,000 - -			
<b>SUB-HEAD N.—</b>				
Purchase of Sites and Buildings -	(b) 40,500 - -	47,647 7 11	- -	7,147 7 11
<b>SUB-HEAD O.—</b>				
<b>TELEGRAPH WORKS.</b>				
1. Extensions - - - -	18,000 - -	23,464 17 11½	-	464 17 11½
Ditto - - (Supplementary)	5,000 - -			
2. Re-arrangements - - -	67,500 - -	93,754 13 5½	-	254 13 5½
Ditto - - (Supplementary)	26,000 - -			
3. Private Telegraphs - - -	30,000 - -	64,821 15 3¾	178 4 8¼	-
Ditto - - (Supplementary)	35,000 - -			
4. Works executed for Railway Companies and others.	6,000 - -	5,480 19 7½	519 - 4¾	- -
5. Government Departmental Telegraphs	(c) 4,000 - -	4,329 16 6	- -	329 16 6
6. Coast Communications - - -	6,000 - -	5,615 9 5½	384 10 6½	- -
7. Annuity for Advances under the Telegraph Act, 1892.	74,660 - -	74,660 1 -	- -	- 1 -
8. Works executed for the War Office -	14,500 - -	13,997 9 -¾	502 10 11¼	- -
9. Electrical Communication with outlying Lighthouses and Lightships.	4,215 - -	3,389 12 6¼	825 7 5¼	- -
TOTAL of Sub-Head O. - - £.	224,875 - - (d)	289,514 14 10¼	2,409 14 -½	1,049 8 10¾
(Supplementary) - - £.	66,000 - -			
		Net Surplus - - -	£. 1,360. 5. 1¾.	
<b>SUB-HEAD P.—</b>	Estimated.	Realised.	Less than Estimated.	More than Estimated.
Appropriations in Aid - - -	39,070 - -	56,370 19 5¾	-	6,500 19 5¾
(Supplementary)	10,800 - -			

(a) The value of Materials of Telegraph Books issued to Postmasters for sale in the year was 1,729l.

(b) The sum of 117l., being the proceeds of the sale of Old Materials on Sites purchased out of the Post Office Telegraph Vote, was received and brought to account by the Office of Works.

(c) 1. War Office Establishment - - - -	£. s. d.
2. Admiralty - - - -	1,912 13 9¼
3. Civil Departments - - - -	1,579 12 10¼
	837 9 10¼
	£. 4,329 16 6

(d) Including Value of Materials, O.1.—£. 14,287. 10s. 7½d.; O.2.—£. 68,641. 4s. 0½d.; O.3.—£. 45,839. 1s. 4½d.; O. 4.—£. 2,200. 19s. 2½d.; O. 5.—£. 2,377. 4s. 6½d.; O. 6.—£. 2,904. 2s.; O. 8.—£. 7,603. 19s. 11d.; O. 9.—£. 1,207. 5s. 8½d. Total, £. 145,061. 7s. 5d.



REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

There were more retirements on marriage than was anticipated.

Half of the excess is due to the purchase of bicycles which had not been provided for, and the other half is due to an increased demand for telegraph paper.

The amount provided for probable increase was insufficient.

The proportion of the expenditure chargeable to the Telegraph Service was larger than was anticipated. (*See Sub-Head H. (Postal) Vote III.*)

- 1.)
- 2.) Casual variations.
- 3.)
4. The demands by the Railway Companies were less than was expected.
5. Due to increased demand for Government works
6. Some of the works were delayed owing to difficulties as to Wayleaves.
- 7.
- 8.)
- 9.) Some of the works in hand were delayed owing to wayleave and other difficulties.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—continued.

P.—APPROPRIATIONS IN AID.—Year ended 31st March 1898.

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated. £. s. d.	Amount Received. £. s. d.	Explanation of the Causes of Variation between Estimates and Receipts.
C.	Contribution from Continental Administrations for their share of the cost of maintaining the International Submarine Cables.	2,055 - -	3,052 16 10	The repairs required were more costly than was anticipated.
C.	Sale of Old Stores - - - -	8,000 - -	15,187 16 6	More old Stores were sold than was anticipated
C., E., F., and G.	Rent of portions of Postal Telegraph Offices and Factories sub-let.	1,900 - -	1,924 17 6	
O.	Amount received in respect of Works and Alterations executed for Railway Companies and others.	6,600 - -	4,772 5 3	The amount received within the financial year was less than was anticipated. Sums due to the amount of 51l. 16s. 3d. were written off in the year as irrecoverable.
-	Miscellaneous Receipts - - - - Ditto - - - - (Supplementary)	1,800 - - 10,800 - -	14,046 1 9½	A fluctuating item.
O.	Cost and Maintenance of certain Works executed for the War Office.	14,500 - -	13,997 9 -½	See Sub-Head O. 8.
O.	Cost and Maintenance of Electrical Communication with Outlying Lighthouses and Lightships.	4,215 - -	3,389 12 6½	See Sub-Head O. 9.
	TOTAL - - - £. (Supplementary) £.	39,070 - - 10,800 - -	56,370 19 5½	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—continued.

SUMMARY.

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
				Less than Granted.			More than Granted.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.	Secretary's Offices, &c. - -	51,375 - -	50,257 7 5½	1,477 12 6½			—		
	Ditto - (Additional)	360 - -							
B.	Account Departments - -	92,185 - -	90,729 2 -½	1,995 17 11½			—		
	Ditto - (Additional)	540 - -							
C.	Maintenance of the Postal Telegraph System.	599,440 - -	601,315 16 3¼	2,114 3 8¾			—		
	Ditto - (Additional)	3,990 - -							
D.	Railway Companies for Message Work.	61,000 - -	63,584 2 6	915 17 6			—		
	Ditto - (Supplementary)	3,500 - -							
E.	Central Telegraph Office, London	414,370 - -	428,777 15 7	1,712 4 5			—		
	Ditto - (Additional)	8,120 - -							
	Ditto - (Supplementary)	8,000 - -							
F.	District and Branch Post Offices, London.	243,530 - -	238,950 3 8¼	5,719 16 3¾			—		
	Ditto - (Additional)	1,140 - -							
G.	Provincial Post Offices - -	1,349,890 - -	1,374,209 1 10¾	11,330 18 1½			—		
	Ditto - (Additional)	14,650 - -							
	Ditto - (Supplementary)	21,000 - -							
H.	Manufacture of Stamps, &c. -	2,600 - -	2,553 7 9	46 12 3			—		
I.	Marriage Gratuities - - -	2,400 - -	6,814 9 4				1,414 9 4		
	Ditto - (Supplementary)	3,000 - -							
K.	Uniform Clothing - - -	46,420 - -	51,025 17 9				105 17 9		
	Ditto - (Supplementary)	4,500 - -							
L.	Stores - - - - -	6,810 - -	8,099 12 7				1,289 12 7		
M.	Superannuations, &c. - -	52,800 - -	54,746 15 4				946 15 4		
	Ditto - (Supplementary)	1,000 - -							
N.	Purchase of Sites and Buildings	40,500 - -	47,647 7 11				7,147 7 11		
O.	Telegraph Works - - -	224,875 - -	289,514 14 10¼	1,360 5 1¾			—		
	Ditto - (Supplementary)	66,000 - -							
Original £. 3,188,195		3,323,995 - -	3,308,225 14 11½	26,673 7 11½	10,904 2 11				
Additional 28,800									
Supplementary 107,000									

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

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VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

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The Surplus of 62,498*l.* 10*s.* 2*d.*, shown on the Account of the Vote "Post Office Telegraphs," for the year ended 31st March 1897, has been surrendered.

*F. E. Smith,*  
Principal Book-keeper.

*James J. Cardin,*  
Comptroller and Accountant General,  
Accounting Officer.

General Post Office, }  
29 November 1898. }

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I certify that this Account has been examined under my directions, and is correct.

Examined,  
*R. Lennox Woods.*

*Richd. Mills,*  
Comptroller and Auditor General. ;

## REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

## VOTE 5.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of the Estimate has been incurred under the following Excess. Sub-Heads, viz. :—

- B. 4, 5, 6.—Account Departments.
- C. 1, 3, 5, 10, 11, 12.—Maintenance of the Postal Telegraph System.
- E. 4, 7.—Central Telegraph Office, London.
- F. 5, 6.—District and Branch Post Offices, and Receiving Offices, London.
- G. 2, 3, 4, 5, 8.—Provincial Post Offices (United Kingdom).
- I.—Marriage Gratuities.
- K.—Uniform Clothing.
- L.—Stores.
- M.—Superannuations, &c.
- N.—Purchase of Sites and Buildings.
- O. 1, 2, 5, 7.—Telegraph Works.

2. Included, with Treasury sanction, in the amount charged under Sub-Head E. 7 "Incidental Expenses," is a payment of 760*l.* for work performed in connection with the heating of the corridors of the General Post Office, West. The expenditure upon the structural alterations connected with this work has been charged to the Vote for Revenue Buildings, Class I., Vote 8. Expenditure on Post Offices charged to two Votes.

Similarly under Sub-head G. 6 "Fuel and Light," expenditure is charged for boilers for the Liverpool new Post Office, the building of which is also provided for in Class I. Vote 8.

Provision for Electric Light New Works is made in Sub-Head G. 6, but I am not aware whether the boilers just mentioned formed a part of this provision. I notice these two cases, because the principle of apportionment of expenditure of this kind between the respective Votes does not seem to be clearly marked.

3. The Amount to be Surrendered is, as shown by the Account, 22,270*l.* 4*s.* 6*d.*

Surplus.

	£.	s.	d.
Grant ( <i>Gross</i> )	3,323,995	—	—
Expenditure ( <i>Gross</i> )	3,308,225	15	—
Net Surplus	£.	15,769	5
<i>Add,—</i>			
Appropriation in Aid realised in excess of the Estimate	6,500	19	0
Total Amount to be Surrendered	£.	22,270	4

## TELEGRAPH ACCOUNT (TELEPHONIC SYSTEM).

4. Appended to this Report is an Account of Receipts and Expenditure of the Post Office in connection with the development of that part of the Telegraphic Service of the United Kingdom called the Telephonic System, under the provisions of the Telegraph Acts, 1892 and 1896 (55 & 56 Vict. c. 59, and 59 and 60 Vict. c. 40). Telephone Capital Account.

The amount expended in the year was 137,611*l.* 13*s.* 5½*d.*, making the total expenditure under the Acts to 31st March 1898, 1,185,518*l.* 11*s.* 3*d.* This expenditure has been met in the first instance by advances from the Exchequer

The total amount advanced from 1st October 1892 to 31st March 1898 is 1,206,664*l.* 3*s.* 7*d.*, and the total amount repaid within the same period out of moneys borrowed for that purpose from the National Debt Commissioners, 996,664*l.* 3*s.* 7*d.*

The debt created is repayable by Annuities which are annually provided for under Sub-Head O. of this Vote.

## STORE ACCOUNTS.

5. A test examination has been applied to the Store Accounts at the Controller of Stores' Office in London, at the Telegraph Stores Depôts at Cardiff, Exeter, and Basingstoke, and at the Electric Lighting Dépôt in London, with generally satisfactory results. Examination of Store Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—continued.

REVENUE.

6. The Account of the Telegraph Revenue has been subjected to a limited test examination at the Chief Offices in London, Dublin, and Edinburgh.

The examination showed generally satisfactory results, and the Department and the Treasury have been informed accordingly.

Richd. Mills,  
Comptroller and Auditor General.

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

An Account of Receipts and Payments by the Postmaster General under the Telegraph Ac. 1892 and 1896.

	Receipts in the Year ended 31st March 1898.	Total for the previously expired period.	Total to 31st March 1898.		Payments in the Year ended 31st March 1898.	Total for the previously expired period.	Total to 31st March 1898.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
To Advances from the Exchequer.	160,000 - -	1,046,664 3 7	1,206,664 3 7	By Balance on 1st April 1897.	1,242 14 2½	—	—
„ Balance - - -	—	1,242 14 2½	—	„ Expenditure - -	137,611 13 5½	1,047,906 17 9½	1,186,518 11 3
				„ Balance - - -	21,145 12 4	—	21,145 12 4
£.	160,000 - -	1,047,906 17 9½	1,206,664 3 7	£.	160,000 - -	1,047,906 17 9½	1,206,664 3 7

General Post Office,  
8 December 1898.

F. E. Smith,  
Principal Book Keeper.

James J. Cardin,  
Comptroller and Accountant General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES—continued.

REVENUE DEPARTMENTS.

The subjoined Summary compares the Gross Expenditure for the Services of the Revenue Departments with the Gross Grants for the Year 1897-98; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.										
No. of Vote.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	CUSTOMS	906,500	889,367 13 5	17,132 6 7	—	—	1,322 19 5	15,809 7 2	—	—
2	INLAND REVENUE	1,917,272	1,914,713 6 2	2,558 13 10	—	2,038 5 4	—	4,596 19 2	*40 16 —	*29 15 2
3	POST OFFICE	7,785,215	7,751,868 12 11	33,346 7 1	—	35,425 3 7	—	69,771 10 8	—	—
4	POST OFFICE PACKET SERVICE	950,859	948,148 13 2	2,710 6 10	—	679 19 2	—	3,390 6 —	—	—
5	POST OFFICE TELEGRAPHS	3,323,995	3,308,225 15 —	15,769 5 —	—	6,500 19 6	—	22,270 4 6	—	—
	TOTAL	14,883,841	14,812,324 — 8	71,516 19 4	—	44,644 7 7	1,322 19 5	114,838 7 6	40 16 —	29 15 2
TOTAL Amount to be Surrendered									Less than Estimated	£. 11 — 10

\* Receipts from Local Loans Fund.

Richd. Mills,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
16 January 1899.

## GRAND SUMMARY.

No. of Class.	SERVICE.	TOTAL Grants (Gross).	TOTAL Expenditure (Gross).	Expenditure compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	Add, More than Estimated.	Deduct, Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	PUBLIC WORKS AND BUILDINGS . . . . .	2,041,823	1,968,618 12 4	73,204 7 8	—	11,556 6 1	3,843 10 1	80,917 3 8	56 — —	130 12 7
II.	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS . . . . .	2,478,855	2,423,764 14 2	55,091 10 11	1 5 1	34,108 6 5	1,184 — 4	88,015 17 —	466,532 — —	534,967 11 9
III.	LAW AND JUSTICE . . . . .	4,473,080	4,354,830 9 3	118,249 10 9	—	22,347 10 7	4,204 6 8	136,392 14 8	10,456 — —	10,061 13 11
IV.	EDUCATION, SCIENCE, AND ART . . . . .	11,618,597	11,600,267 9 6	18,329 10 6	—	1,090 17 8	3,228 18 11	16,191 9 3	2,070 — —	2,541 17 3
V.	FOREIGN AND COLONIAL SERVICES . . . . .	1,344,263	1,286,060 10 1	58,202 9 11	—	3,397 17 3	—	61,600 7 2	1,160 — —	1,244 8 5
VI.	NON-EFFECTIVE AND CHARITABLE SERVICES . . . . .	754,325	747,830 9 —	6,494 11 —	—	—	12 1 5	6,482 9 7	5 — —	—
VII.	MISCELLANEOUS . . . . .	387,637	365,679 11 2	21,957 8 10	—	2,517 — —	—	24,474 8 10	20 — —	18 12 4
	REVENUE DEPARTMENTS, PACKET AND TELEGRAPH SERVICES . . . . .	14,883,841	14,812,324 — 8	71,516 19 4	—	44,644 7 7	1,322 19 5	114,838 7 6	40 16 —	29 15 2
	TOTAL . . . . .	37,982,421	37,559,375 16 2	423,046 8 11	1 5 1	119,662 5 7	13,795 16 10	528,912 17 8	490,339 16 —	558,894 11 5
									More than Estimated	£. 78,554 15 5
									TOTAL Amount to be Surrendered . . . . . £.	

*Richd. Mills,*  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department }  
January 1899.



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TOTAL AND NET COST OF CIVIL SERVICES AND REVENUE DEPARTMENTS  
FOR THE YEAR ENDED 31ST MARCH 1898.

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A P P E N D I X.

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THE subjoined STATEMENT shows, approximately, the GROSS and NET Cost of each VOTE. It is compiled from Returns furnished by the respective Departments (Office of Works, Stationery Office, &c.) by whom Expenditure is incurred on Services rendered on behalf of other Departments.

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## TOTAL AND NET COST OF CIVIL SERVICES AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31st MARCH 1898.

## APPENDIX.

THE subjoined STATEMENT shows, approximately, the Gross and NET Cost of each VOTE. It is compiled from Returns furnished by the respective Departments (Office of Works, Stationery Office, &c.), by whom Expenditure is incurred or Services rendered on behalf of other Departments.

No. of Vote.	S E R V I C E.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations (see below).	Postage.	Telegraphs.	Miscellaneous Services.				
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	CLASS I. Royal Palaces and Marlborough House.	133	—	439 (Net.)	48	—	—	173	—	—	—	35,021	35,814	1,273	34,541
2	Royal Parks and Pleasure Gardens	—	—	4,550	118	504	—	3,092	—	—	—	107,392	115,746	6,069	109,677
3	Houses of Parliament Buildings	—	—	—	42	—	—	221	—	—	—	35,029	35,292	324	34,968
4	Admiralty: Extension of Buildings	—	—	—	4	—	—	—	—	—	—	40,292	40,292	635	39,657
5	Miscellaneous Legal Buildings, Great Britain	—	—	1,281	136	—	—	98	—	—	—	57,274	58,739	960	57,779
6	Art and Science Buildings, Great Britain	—	—	—	33	—	—	—	—	—	—	35,735	35,773	255	35,518
7	Diplomatic and Consular Buildings	—	—	—	108	—	—	116	—	—	—	24,800	25,094	1,397	23,697
8	Revenue Department Buildings, Great Britain	—	—	—	498	—	—	—	—	—	—	350,672	351,165	4,890	346,275
9	Public Buildings, Great Britain	—	—	807	247	—	—	135	—	—	—	290,539	297,728	11,914	285,814
10	Surveys of the United Kingdom	—	7,307	682	195	2,327	—	15,142	584	44	25,774 (Army.)	229,198	231,253	24,613	206,640
11	Harbours, &c. under the Board of Trade	—	—	87	132	19	—	515	—	—	—	32,330	33,073	2,912	30,161
12	Peterhead Harbour	—	—	55	40	33	—	—	—	—	—	19,899	20,063	131	19,932

[illegible]

\* These Columns are not applicable to this Account.

## Total and Net Cost of Civil Services and Revenue Departments, for the Year ended 31st March 1898—continued.

No. of Vote.	S E R V I C E.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL.	Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.					
CLASS II.—continued.																
19	National Debt Office . . . . .	—	£. 4,521	863	£. 298 Including Exchequer Accounts.	318	—	£. 5,263	169	7	—	£. 11,434	£. 15,892	£. 27,326	£. 2,611	£. 24,715
20	Public Record Office . . . . .	—	18,160	3,006	46	668	—	3,168	88	—	—	25,074	22,465	47,539	817	46,722
21	Public Works Loan Commission . . . . .	—	2,922	486	270 Including Re-payment Accounts.	177	—	873	64	8	—	4,796	9,451	14,246	13,607	689
22	Registrar General's Office, England . . . . .	—	1,191	1,125	182	8,540	—	6,120	1,833	23	8 (Surveys.)	19,022	46,455	65,477	7,790	57,687
23	Stationery and Printing . . . . .	—	3,319	705	691 Including Store Accounts.	2,309	—	2,924	2,590	54	414 (Surveys.)	13,006	675,882	688,888	121,980	566,908
24	Office of Woods, Forests, and Land Revenues . . . . .	—	1,105	444	400 Including Revenue Accounts.	606	719	5,298	296	8	—	8,816	19,456	28,272	—	28,272
25	Office of Works and Public Buildings . . . . .	—	3,925	1,380	183 Including Non-Voted Account.	914	2,708	4,112	752	406	—	14,385	54,427	68,762	39	68,723
26	Secret Service . . . . .	—	—	—	—	—	—	—	—	—	—	—	25,826	25,826	—	25,826
27	Office of the Secretary for Scotland . . . . .	350	3,296	149	30 Including Crofters' Colonisation Account.	453	27	—	357	78	—	4,710	11,942	16,652	119	16,533
28	Fishery Board for Scotland . . . . .	—	253	38	125 Including Store Accounts.	473	157	1,136	1	374	—	2,562	30,476	33,028	3,968	29,070
29	Lunacy Commission, Scotland . . . . .	—	218	15	24	113	47	800	—	12	—	1,229	5,860	7,079	490	6,589
30	Registrar General's Office, Scotland . . . . .	—	1,780	126	70	1,716	—	401	673	4	—	4,770	5,747	10,517	784	9,733
31	Local Government Board for Scotland . . . . .	—	186	27	115 Including Local Taxation, Account, 8500-land.	450	158	1,292	239	42	—	2,509	11,375	13,884	43	13,841
32	Household of the Lord Lieutenant of Ireland . . . . .	20,000	10,756	960	19	184	—	—	75	550	—	32,544	4,770	37,314	—	37,314
33	Chief Secretary for Ireland . . . . .	470	5,003	538	120	1,860	—	3,163	2,468	2,762	—	16,374	41,853	58,227	314	57,913
34	Charitable Donations and Bequests Office, Ireland . . . . .	—	228	32	12	43	—	1,027	—	1	—	1,843	1,912	3,255	40	3,215
35	Local Government Board, Ireland . . . . .	—	430	169	261 Including Local Taxation, Account, 100-land.	884	—	4,640	1,862	151	—	8,847	141,462	140,900	4,658	145,561
36	Public Record Office, Ireland . . . . .	—	565	107	23	133	—	205	11	10	—	1,063	5,771	6,834	902	5,932



TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1899—*continued*.

No. of Vote.	S E R V I C E.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Superannuations.	Postage.	Telegraphs.	Miscellaneous Services.			
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CLASS III.— <i>continued</i> .														
18	County Court Officers, &c., Ireland	35,388	504	17	414	360	—	9,877	3	230	—	46,902	114,879	161,681
19	Dublin Metropolitan Police	—	9,117	920	277	752	—	1,949	3	336	—	13,354	144,109	157,553
20	Royal Irish Constabulary	—	9,615	2,145	1,314 Including Fund Accounts.	2,442	251	2,215	1,083	3,004	8 (Washing.)	22,977	1,375,469	1,398,446
21	Prisons, Ireland	—	242	6,126	331	1,018	—	11,931	696	129	—	20,463	104,740	125,203
22	Reformatory and Industrial Schools, Ireland	—	18	114	60	44	—	—	3	17	—	256	110,573	110,829
23	Dundrum Criminal Lunatic Asylum, Ireland	—	3,848	90	74	43	—	494	—	—	—	4,549	6,354	10,903
CLASS IV.														
1	Public Education, England and Wales	—	See Class II., Vote 7.	1,629	2,080	5,719	—	22,924	6,174	66	—	33,592	8,033,115	8,075,717
2	Department of Science and Art for the United Kingdom	—	26,878	7,121	849	9,078	21	11,782	7,822	228	1,124 (Surveyors.)	63,903	806,960	870,853
3	British Museum	—	13,565	6,068	103	889	—	10,164	—	159	3 (Mint.)	35,971	169,201	205,172
4	National Gallery	—	8,843	1,210	27	170	—	690	—	29	—	10,969	16,233	27,202
5	National Portrait Gallery	—	978	440	16	179	—	44	—	1	—	1,653	5,607	7,265
6	Scientific Investigation, &c., United Kingdom	—	1,555	197	20	1,950	—	111	—	48	—	3,781	27,942	31,723
7	Universities and Colleges, Great Britain, and Intermediate Education, Wales	—	—	—	6	—	—	—	—	—	—	6	103,964	103,970
8	London University	—	1,495	1,144	72	1,375	—	513	—	4	—	4,803	16,971	21,574
9	Public Education, Scotland	390	393	155	575	1,915	—	576	1,353	43	—	5,009	1,164,539	1,170,596
10	National Gallery, &c., Scotland	—	—	—	11	33	—	365	—	—	—	414	3,400	3,514
11	Public Education, Ireland	—	43,325	2,029	2,429	3,924	—	11,423	2,867	131	—	71,128	1,234,035	1,297,061

12	Endowed Schools Commissioners, Ireland . . . . .	—	—	—	10	—	—	—	—	—	—	—	16	849	865	—	865
13	National Gallery of Ireland . . . . .	—	465	232	25	18	—	53	—	—	—	—	793	2,452	3,245	36	3,209
14	Queen's Colleges, Ireland . . . . .	21,000	3,153	1,145	112 Including College Accounts.	—	—	3,708	—	—	—	—	29,118	9,959	39,077	5,009	34,068
CLASS V.																	
1	Diplomatic and Consular Services . . . . .	2,375	—	—	1,261	2,500	—	77,160	—	—	—	—	33,396	552,313	685,599	102,849	532,750
2	Uganda, Central and East Africa Protectorates, and Uganda Railway . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	246,463	246,463	—	246,463
3	Colonial Services, including South Africa . . . . .	1,983	—	—	300	—	—	14,151	—	—	—	—	16,404	355,364	371,768	1,244	370,524
4	Cyprus Grant in Aid . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	40,000	40,000	—	40,000
5	Slave Trade Services . . . . .	—	—	—	15	—	—	394	—	—	—	—	409	239	698	—	698
6	Subsidies to Telegraph Companies . . . . .	—	—	—	5	—	—	200	—	—	—	—	205	90,100	90,305	23,000	67,305
7	Treasury Chest Fund . . . . .	—	—	—	15 Including Fund Account.	—	—	—	—	—	—	—	15	1,532	1,547	—	1,547
CLASS VI.																	
1	Superannuation and Retired Allowances . . . . .	152,968	—	—	962	—	—	—	—	—	—	1,690,041 (various services.)	1,943,961	538,375	2,382,336	—	2,382,336
2	Merch at Seamen's Fund, Pen- sions . . . . .	—	—	—	49	—	—	—	—	—	—	—	49	5,994	6,043	—	6,043
3	Miscellaneous Charitable and other Allowances, Great Britain . . . . .	23,536	—	—	8	—	—	—	—	—	—	—	23,544	1,798	25,342	—	25,342
4	Pauper Lunatics, Ireland . . . . .	—	—	—	49	—	—	—	—	—	—	—	49	137,511	137,560	—	137,560
5	Hospitals and Charities, Ireland . . . . .	1,334	—	—	33	3	—	—	—	—	—	—	1,370	17,829	19,199	224	18,965
6	Savings Banks and Friendly Societies Deficiencies . . . . .	—	—	—	8	—	—	—	—	—	—	—	8	46,324	46,332	—	46,332

TOTAL and NET Cost of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1898—continued.

No. of Vote.	SERVICE.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.	TOTAL.		
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CLASS VII.														
1	Temporary Commissions	—	2,544	277	£. 640 Including Congested Districts Board Account (Ireland). 10	1,307	—	—	570	220	—	5,558	£. 37,182	£. 37,183
2	Miscellaneous Expenses	—	1,509	—	—	166	—	—	—	—	—	1,685	14,080	3,813
3	Highlands and Islands of Scotland (Public Works and Communications)	—	50	—	—	21	—	—	—	—	—	111	23,546	23,546
4	Repayments to the Civil Contingencies Fund	—	—	—	—	—	—	—	—	—	—	5	2,053	2,053
5	Celebration of the Sixtieth Anniversary of Her Majesty's reign	—	—	—	—	—	—	—	—	—	—	25,966	102,374	102,374
6	Repayments to the Local Loans Fund	—	—	—	—	—	—	—	—	—	—	3	44,792	44,792
7	Highland Railway (Grant in Aid)	—	—	—	—	—	—	—	—	—	—	2	45,002	45,002
8	Relief of Distress, Ireland	—	—	—	—	—	—	—	—	—	—	15	9,996	9,996
9	Paris Exhibition, 1900	—	—	—	—	—	—	—	104	—	—	133	20,133	20,133
10	Land Tax Redemption	—	—	—	—	—	—	—	—	—	—	—	100,000	100,000
REVENUE.														
1	CUSTOMS	—	30,508	6,469	1,270	6,350	—	10	2,404	1,588	—	48,509	987,967	988,790
2	INLAND REVENUE	—	67,681	7,576	2,222	33,110 (Net.)	—	—	91,205	574	—	202,408	2,117,121	2,021,050
3	POST OFFICE	—	199,591	35,789	3,694	70,157	—	140	—	—	15,943 (Inland Revenue.)	334,314	8,086,183	7,736,878
4	POST OFFICE PACKET SERVICE	—	—	—	50	—	—	—	—	—	—	50	948,199	746,807
5	POST OFFICE TELEGRAPHS	—	76,768	* 13,070	1,804	27,092	—	—	—	—	405 (Inland Revenue.)	123,159	3,436,365	3,330,014

\* Rates on properties exclusively used for telegraph purposes.



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OF  
CIVIL SERVICES AND THE REVENUE DEPARTMENTS,  
1897-98.

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# REVENUE DEPARTMENT (APPROPRIATION ACCOUNTS).

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COPY of TREASURY MINUTE, dated 27th March 1899, adding to Schedule B. of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39) the Appropriation Accounts of the Grants for the three Revenue Departments, viz., the Post Office (including the Telegraph and Packet Services), the Board of Customs, and the Board of Inland Revenue, and directing a detailed test Examination of such Accounts under the same Act.

Treasury Chambers, }  
27 March 1899.

R. W. HANBURY.

*(Presented pursuant to the Act 29 & 30 Vict. c. 39, s. 29, and Schedule B.)*

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*Ordered, by The House of Commons, to be Printed,  
28 March 1899.*

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## REVENUE DEPARTMENTS, APPROPRIATION ACCOUNTS.

TREASURY MINUTE, dated 27th March 1899, adding to Schedule B. of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39) the Appropriation Accounts of the Grants for the three Revenue Departments, viz., the Post Office (including the Telegraph and Packet Services), the Board of Customs, and the Board of Inland Revenue, and directing a detailed test Examination of such Accounts under the same Act.

4825/99.

My Lords read the twenty-ninth section of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39) which enacts that, in conducting the examination of the vouchers relating to the appropriation of the grants for the several services enumerated in Schedule B. of the said Act, the Comptroller and Auditor-General, after satisfying himself that the accounts bear evidence that the vouchers have been completely checked, examined and certified as correct in every respect, and that they have been allowed and passed by the proper departmental officers, may admit the same as satisfactory evidence of payment in support of the charges to which they may relate; provided always, that, if the Treasury should desire any such vouchers to be examined by the Comptroller and Auditor General in greater detail, the Comptroller and Auditor General shall cause such vouchers to be subjected to such a detailed examination as the Treasury may think fit to prescribe.

My Lords note that the services enumerated in the said schedule relate to the Army, Navy, and such other Services as the Treasury by their Minute, to be laid before Parliament, may direct; but no such Minute shall take effect until it shall have lain before the House of Commons thirty days, unless it shall have been previously approved by a resolution of the House of Commons.

My Lords also read a letter addressed to them by the Comptroller and Auditor General, dated the 21st November 1898, in which he intimates his belief that, at the time of the passing of the Act above-mentioned it was contemplated (as would seem to be implied by the provisions of the twenty-ninth and thirtieth sections) that a considerable difference might properly be made in the extent of the details of examination to be given by him, on behalf of Parliament, to the accounts of departments which have, and those which have not, separate and distinct account branches of their own.

The Comptroller and Auditor General adverts to the large growth in recent years in the number and bulk of the accounts transmitted to him for audit; and, with a view to meeting this increase of work by a saving of labour upon accounts which, in his opinion, do not require to be subjected to examination in full detail, and thus avoiding the necessity for an addition to the present numbers of the clerical staff, he suggests that the accounts of the three Revenue Departments should be added to those specified in the above-mentioned Schedule to the Act.

My Lords note that these accounts are examined, on behalf of the respective departments, by separate and distinct, and practically independent, account branches, and they concur in the view taken by the Comptroller and Auditor General of the intention of the twenty-ninth and thirtieth sections of the Act, 29 & 30 Vict. c. 39.

They are accordingly prepared to give effect to the proposal of the Comptroller and Auditor General, provided there be applied to the accounts of the three departments in question an effective test examination similar to that applied to the accounts of Army and Navy Services.

They further learn that the adoption of this course is approved by the Committee of Public Accounts appointed in the present Session, whose attention has been drawn to the subject by the General Report of the Comptroller and Auditor General upon the Appropriation Accounts of the Grants for Civil Services and Revenue Departments, 1897-98.

My Lords now therefore are pleased to direct that the Appropriation Accounts of the Grants for the three Revenue Departments (including the Telegraph and Packet Services) be forthwith added to the Schedule B., and be regarded as if they were accounts specifically enumerated therein.

In pursuance of the powers vested in them by the twenty-ninth section of the Act above referred to, my Lords are also pleased to direct that there be a detailed test examination of such accounts, similar to that applied to the Army and Navy Appropriation Accounts, as described in Treasury Minute of the 20th March 1876.

REVENUE DEPARTMENT (APPROPRIATION  
ACCOUNTS).

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COPY of TREASURY MINUTE, dated 27th March 1898,  
adding to Schedule B. of the Exchequer and Audit  
Departments Act, 1866 (29 & 30 Vict. c. 39) the  
Appropriation Accounts of the Grants for the three  
Revenue Departments, viz., the Post Office (includ-  
ing the Telegraph and Packet Services), the Board  
of Customs, and the Board of Inland Revenue, and  
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under the same Act.

(Presented pursuant to the Act 29 & 30 Vict. c. 39,  
s. 29, and Schedule B.)

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